



ENFORCEMENT

LOTTERY

MOTOR VEHICLE

TAXATION



2018 ANNUAL REPORT

JULY 1, 2017 - JUNE 30, 2018



COLORADO
Department of Revenue

colorado.gov/revenue

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VISION

To become the premier Department of Revenue known for its outstanding customer service, innovation and dedicated employees.





- C – COMMUNICATION**
Encourage an inclusive environment that fosters ongoing, creative exchange of information and ideas between employees, management and the public.
.....
- D – DEDICATION**
Demonstrate strong support for the mission of the department and service to the people of Colorado.
.....
- O – OWNERSHIP**
Promote active and constructive participation in the department. Take pride in the department and what we do. Create a sense of community.
.....
- R – RESPONSIBLE GOVERNMENT**
Guarantee responsiveness and accountability, and pursue policies and ideas that are prudent and consistent.
.....
- T – TEAMWORK**
Work collaboratively to achieve a common goal.
.....
- R – RESPECT**
Value customers' and employees' opinions and thoughts, and treat everyone with dignity.
.....
- U – UNITY**
Foster a unified Department of Revenue.
.....
- S – STEWARDSHIP**
Ensure careful and responsible collection and distribution of the public's money and information.
.....
- T – TRANSPARENCY**
Utilize processes, procedures and forms that are understandable and easy to use.



MESSAGE FROM THE EXECUTIVE DIRECTOR

I believe, fundamentally, that all of us here at the Department of Revenue (DOR) are in the customer service business. Our goal is to have our customers' and employees' best interests at the center of every decision we make. It is our vision to become the premier revenue agency known for its outstanding customer service, innovation and dedicated employees.

We have a unique ability to impact the experience of every Colorado resident and the many visitors to our great state in a positive way through the services we provide. Whether it is visiting one of the many licensed breweries in Colorado's bustling craft brewery scene, taking a chance on the Mega Millions jackpot, paying taxes or renewing a driver's license or identification card online through the DMV, we have the opportunity every day to epitomize good government working effectively.



Michael Hartman

I have been fortunate to work alongside a high-performing and dedicated team department-wide that lives up to our core values that include teamwork, respect and responsible government. The team and I strive for transparency and efficiency in government, and encourage and develop processes that advance these priorities. I am proud of the technological innovations we have implemented across the department, including additional online services to make DOR more accessible to both rural and city residents. As a department, we have taken great strides to live by our mission, vision and values everyday. Some examples of how we have carried out our mission in Fiscal Year 2018 include:

- **The Division of Motor Vehicles** worked with county partners, external stakeholders and other state agencies to move implementation of the DRIVES system toward completion. On August 6, 2018, this project replaced multiple, decades-old legacy computer systems with one modern, web-based system that enhances the customer experience, offers 34 online services and reduces employee training time.

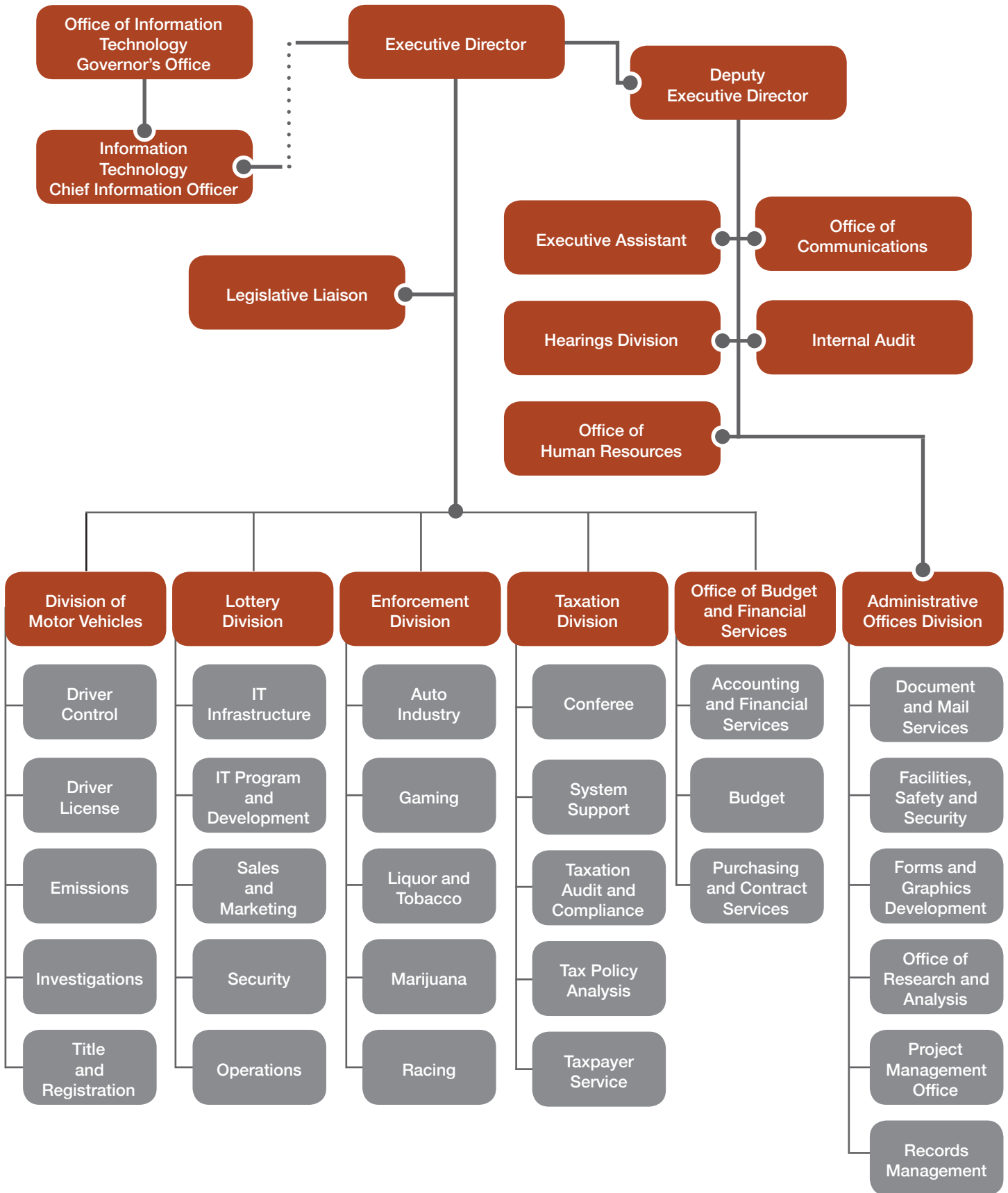
- **The Colorado Lottery** celebrated a record-sales year, surpassing \$600 million in ticket sales for the first time in its 35-year history. This means more proceeds for state parks, hiking and biking trails, wildlife conservation, open space and school construction.
- **The Marijuana Enforcement Division** streamlined the packaging and labeling requirements for marijuana business licensees in an ongoing effort to protect public health and safety.
- **The Liquor Enforcement Division** prepared for significant changes in liquor laws that take effect January 1, 2019, informing and training stakeholders on changes that will allow grocery stores and others to sell full-strength beer.
- **Taxpayer Services** in the **Taxation Division** significantly reduced call wait times and backlogged buyer's claims for refunds, and processed income taxes quicker, resulting in taxpayers receiving their funds in a timelier manner.
- **The Tax Division** successfully completed the processing of tax returns and issued refunds to our state's residents in fewer days than it took in 2017, despite a 3 percent increase in the total number of returns filed.

This annual report reflects our staff's dedication and excellence. It shows the strength of our relationships with government, industry and other partners, and demonstrates our expertise in data collection and analysis. Our data serves many purposes: It informs public policy, spurs economic development, fosters transparency and pushes for greater government efficiencies to better serve the people of Colorado.

As we look to the future, I am confident that the department is well-positioned to succeed and support a new administration.

Sincerely,

Organizational Chart [2018]





THE EXECUTIVE DIRECTOR'S OFFICE

The Department of Revenue (DOR) comprises the Division of Motor Vehicles, Lottery Division, Enforcement Business Group's five divisions (Auto Industry, Gaming, Liquor and Tobacco, Marijuana and Racing) and the Taxation Division. In order for the four divisions to operate effectively, the Executive Director's Office (EDO) coordinates many of the vital administrative functions among them.

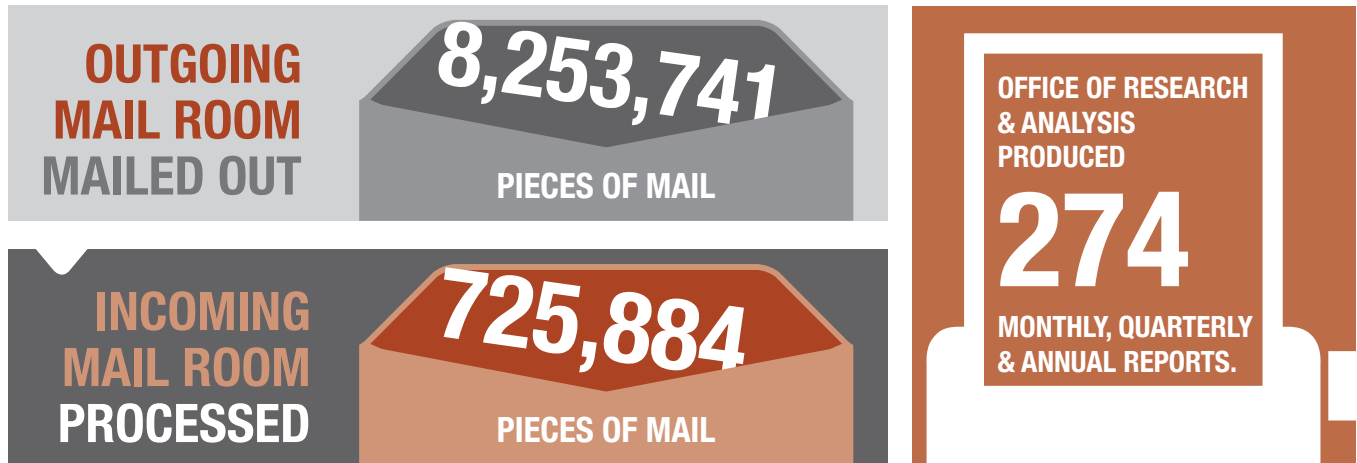
The EDO is committed to fulfilling the DOR's mission and vision by living our values every day. The EDO is made up of the Administrative Offices Division (AOD), Office of Budget and Financial Services (OBFS), the Legislative Liaison, Office of Communications, Internal Audit and the Hearings Division. Each section under the EDO strives to assist the divisions to deliver efficient, effective and quality services for the people of Colorado. ■



THE EXECUTIVE DIRECTOR’S OFFICE

The Administrative Offices Division

The Administrative Offices Division (AOD) serves as the central operational support offices for DOR by providing exemplary service to internal and external customers and stakeholders efficiently and effectively. It consists of the Office of Research and Analysis, Facilities, Safety and Security, Project Management Office, Records Management, Forms and Graphics Development, and Document and Mail Services.



Source: Document and Mail Services and ORA

Office of Research and Analysis (ORA)

ORA’s expertise in data collection and analysis sets the department apart as a regulatory leader, and is the primary reason why local, state and federal partners continually come to us for information. 2018 highlights included:

- Collaborated with both the Office of Budget and Legislative Council Staff to develop economic impact estimates for the Federal Tax Cut and Jobs Act to facilitate both gubernatorial and legislative decisions regarding state revenue streams.
- Released statewide historical marijuana sales data from January 2014 to the present and initiated a procedure to release ongoing monthly reports. This highly requested information, coupled with state tax revenue data, gives media, researchers and the general public an accurate picture of the financial footprint of this burgeoning industry and reflects the Departments desire for transparency in all we do.

The Facilities, Safety and Security (FSS)

The FSS office coordinates the leases, maintenance, modification and repairs to DOR facilities statewide. This office also coordinates all tasks associated with renovations, space planning and design needs through bidding, construction and occupancy. They also oversee all access controls to DOR facilities in addition to conducting building safety and security drills. A few highlights from this year included:

- Successfully negotiated seven lease agreements and completed several major improvement projects, including three Drivers License Offices (Aurora, Westminster and Ft. Morgan) and two Regional Service Centers (Colorado Springs and Ft. Collins).
- Updated the department’s Emergency Response Plans, created the Emergency procedure Quick Response Guide and initiated the ADA on-site inspections throughout all DOR locations.

THE EXECUTIVE DIRECTOR’S OFFICE

AOD continued

Project Management Office (PMO)

The PMO’s mission is to provide exceptional service to our customers through trained, attentive, dedicated and highly-skilled project management staff and to create easily-understandable, repeatable processes to manage projects. Our projects are often complex, cross-functional and involve both internal and external stakeholders across the state. The PMO’s highly professional staff keep projects accountable to DOR’s strategic goals, maintain timelines, provide project resource management and strive toward outstanding efficiency and project success. A few highlights from Fiscal Year 2018 included:

- Oversaw DOR’s largest project this year called DRIVES. The PMO successfully rolled out the second and final phase of DRIVES across the state replacing DMV’s legacy title and registration system and established a flexible, reliable and accurate solution to outdated motor vehicle services.
- Established templates and baseline tools for project managers.

Office of Budget and Financial Services (OBFS)

OBFS makes sure taxpayer dollars are used responsibly and as allocated. The office is made up of Budget, Purchasing and Contract Services (PACS), and Accounting and Financial Services. This year, the team made important improvements, including reducing outdated equipment and improving efficiencies in our DMV and tax offices by installing check scanners, implementing standardized financial reporting and establishing new year-end processes.

Additionally, the PACS led the state in effectiveness in state procurement by modernizing the Procurement Code as required by statute, which had not been updated since 1983.

The Legislative Liaison

DURING THE **2018** LEGISLATIVE SESSION, THE DEPARTMENT...

TRACKED **197** LEGISLATIVE PROPOSALS

Source: Office of the Legislative Liaison

The Legislative Liaison works directly with the General Assembly to make sure the department meets their demands, which includes, among other duties, drafting fiscal notes and providing testimony.

Our legislative team covers all legislative activity, including assessing and negotiating proposed legislation, directing the department’s responses to legislative proposals, developing strategies to gain support for departmental

initiatives including offering alternatives to proposed legislation which might affect the department, and providing outreach to stakeholder groups.

During the 120-day legislative session this year, the department tracked 197 bills. 108 of those bills passed and 88 required a certain level of implementation. A complete 2018 Legislative Digest can be found on page 77.

THE EXECUTIVE DIRECTOR’S OFFICE

Office of Human Resources (OHR)

Support for the OHR was a priority in Fiscal Year 2018. With this support, OHR implemented a new online learning management system to track employee engagement with the division’s material and streamline training efficiencies with digital upgrades.

In addition, OHR rolled out a department-wide Code of Conduct that created a baseline for workplace standards and behavior gathered from feedback on employee surveys. The code outlines basic principles and guidelines fundamental to a healthy workplace environment. It reiterates the department’s shared commitment to a safe, productive work environment where employees successfully perform their job duties and fulfill DOR’s overall mission.



Hearings Division

The Hearings Division provides fair and efficient administrative hearings for the department and its constituent divisions. These hearings resolve matters involving various DOR regulatory divisions and steer privilege cases brought by the Division of Motor Vehicles. The division also presides over rulemaking hearings to evaluate new regulations or rule changes proposed by other divisions.

The division makes impartial and timely interpretations of the law as applied to the facts of the case. In each case, the hearing officers preside over recorded administrative hearings to ensure due process to those who are challenging an adverse action by the department. The hearing division’s decisions and orders are subject to appellate review. The division also issues written rule reports and reviews and makes recommendations regarding proposed rule changes prior to their adoption and publication in the Code of Colorado Regulations.

The Hearings Division held 23,874 motor vehicle hearings this year, which is the highest number of hearings in the past five years. ■



Data found on page 34



DIVISION OF MOTOR VEHICLES

Fiscal Year 2018 was an exciting and challenging year for the Division of Motor Vehicles (DMV). The division continued to improve customer service while working on several large-scale projects. Three major focus areas over the past year were customer service improvements, project implementation and strategic planning.

208,000 INDIVIDUALS RENEWED THEIR DRIVER LICENSE ONLINE

AVERAGE TOTAL CUSTOMER EXPERIENCE TIME

29:18

TO RENEW A DRIVER LICENSE IN OFFICE

COLORADO RESIDENTS SAVED **6+** MILLION MINUTES

BY SKIPPING THE TRIP AND RENEWING THEIR DRIVER LICENSE ONLINE.

Source: DMV, Data found on page 13

Customer service improvements

Over the past fiscal year, the DMV focused on improving customer service to provide the best possible experience for every customer who visited an office, used an online service, viewed our website or contacted one of our call centers.

Throughout the year, we worked to reduce overall service times across the DMV. In driver's license offices, we reduced the average total customer experience time (the time a customer gets a call number to the time their transaction is complete) to 29:04. This is an improvement of 4:15 over 2017.

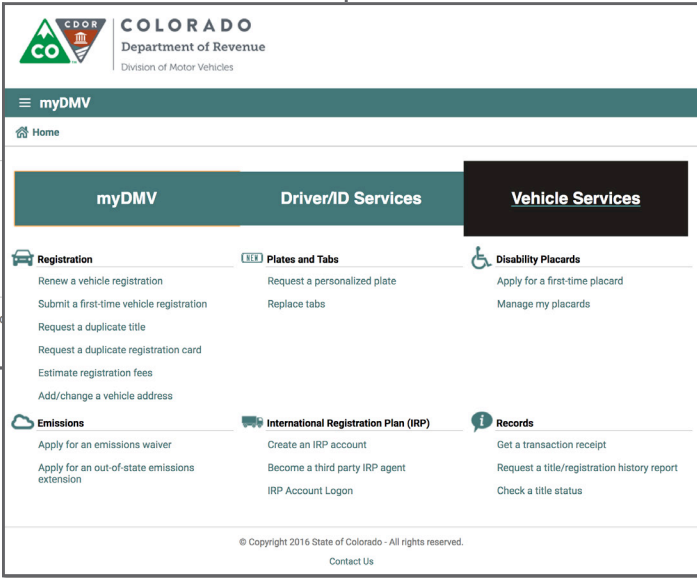
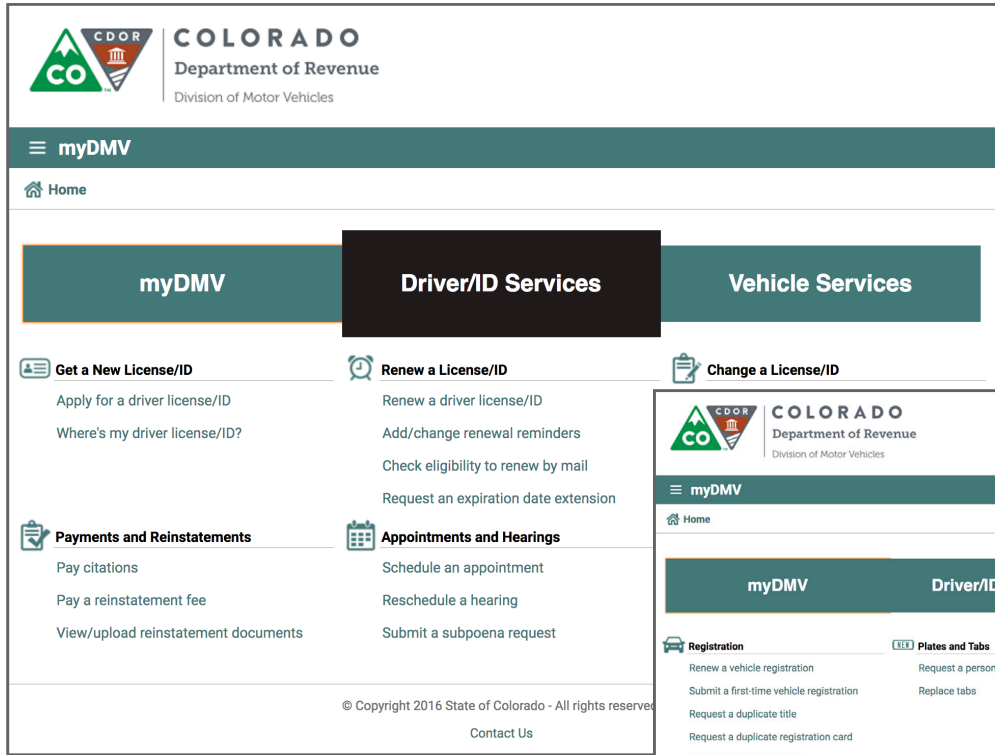
A major part of reducing wait times for our customers is the ability to streamline procedures. As part of this effort, the DMV eliminated the proof of address requirement for individuals renewing a driver license in person. Neither state

nor federal law mandates proof of address. Removing this requirement hopefully helps make in-person visits as quick and easy as those customers who renew online.

The DMV also changed the procedure for issuing a free replacement driver's license or ID card. Previously, individuals could only get free replacement cards in a state driver's license office. For customers in rural areas, this used to mean choosing between driving a long distance to go to a state office or renewing online and paying an additional fee. The revised procedures now allow county driver's license offices to issue this free credential. This added many additional locations where people can obtain a license or ID, which will significantly reduce many people's travel time.

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DIVISION OF MOTOR VEHICLES



The DMV now offers 34 online services at mydmv.colorado.gov including renewing a vehicle registration, renewing a driver license/ID, and requesting a duplicate title or registration card.

This year, the DMV also improved several of their offices. It expanded the customer area at the Colorado Springs and Aurora facilities. The DMV relocated the Fort Morgan Driver’s License Office to a larger building with more parking. Additionally, the DMV opened a new driver’s license office in Westminster. This is the first new office in more than 10 years, which helps lessen wait times at other offices and helps serve the growing population in the north metro-Denver area.

The DMV was able to expand Colorado Road and Community Safety Act (CO-RCSA SB13-251) services thanks to an additional spending authority allocation from the General Assembly. The act authorizes issuing a Colorado driver license, instruction permit or identification card to individuals in the state who either cannot demonstrate lawful presence in the U.S. or can only demonstrate temporary lawful presence in the U.S. Daily appointments increased from 93 to 207, adding additional capacity at the Westgate office and adding 52 renewal-only appointments per day at the Aurora Driver License Office.

Project implementation

Fiscal Year 2018 was a busy year for projects. The DMV worked closely with the 64 counties in the state to configure and train for the Colorado DRIVES system, which was successfully implemented on August 6, 2018. This system is expected to enhance the employee and customer experience by reducing transaction times and improving security and transparency.

One of the major customer service improvements the DRIVES system offers is the addition of new online services. Once the DRIVES project is fully operational the DMV will have gone from having only seven to having 34 online services. These services allow Colorado residents to complete a majority of DMV transactions online 24 hours a day, seven days a week. In addition to the convenience this offers, it also helps to reduce wait times at DMV offices.

DIVISION OF MOTOR VEHICLES

Last year, 208,000 individuals renewed their driver’s license online. The average total customer experience time for a driver’s license renewal at an office was 29:18. Colorado residents saved more than 6 million minutes by skipping the trip to a DMV office and renewing their licenses online.

The DMV continues to improve the functionality of its website to make online visits faster and easier. The Lieutenant Governor’s Office awarded the DMV the opportunity to conduct a usability study of the website in conjunction with HomeAdvisor. A usability expert worked with 12 members of the public to complete tasks using the DMV website and provide recommendations based on those experiences. The recommendations focused on navigation, homepage design, page layout/design, page content and the DMV map. The DOR established a project team to make changes to the website following the recommendations given in the study to help improve customer interaction.

Strategic planning

The DMV successfully completed the ambitious goals laid out in its 2013-2017 strategic plan this past fiscal year. Some of these accomplishments included:

- Worked to review and revise DMV procedures to ensure excellent customer service, and strived hard to sustain the security of all identification, driver and motor vehicle products and services.
- Improved the organization of the DMV to optimize efficiency and empower the management team and employees to instill a customer-focused approach.

- Worked with the General Assembly to improve the funding model for the DMV to achieve sustainability, sufficiency to ensure and simplicity to help ensure the most efficient use of resources and to attain the most effective results.
- Established management processes to ensure our offices provide a safe and pleasant environment for customers and employees.
- Upgraded information technology systems to improve customer and employee satisfaction and to help to achieve the high levels of performance we have set out in our mission, and make the DMV an employer of choice in the state.

The DMV established a strategic plan for 2019-2024 to continue to improve and evolve the organization going forward. The primary initiatives in the plan are to change the perception of the DMV customer experience from a predominantly negative one to a predominantly positive one, to move from being passively involved to being actively involved in influencing public safety and to improve the DMV employee experience in “just a place to work” so they see it as a desirable place to work.

The DMV is proud of its significant accomplishments over this past fiscal year aimed primarily at improving the overall customer experience. We look forward to continue to fulfill our mission to provide motor vehicle, driver and ID services and to promote public safety, trust and confidence in the department for 2019 and many years to come. ■

Upgrading information technology systems

TO IMPROVE CUSTOMER AND EMPLOYEE SATISFACTION

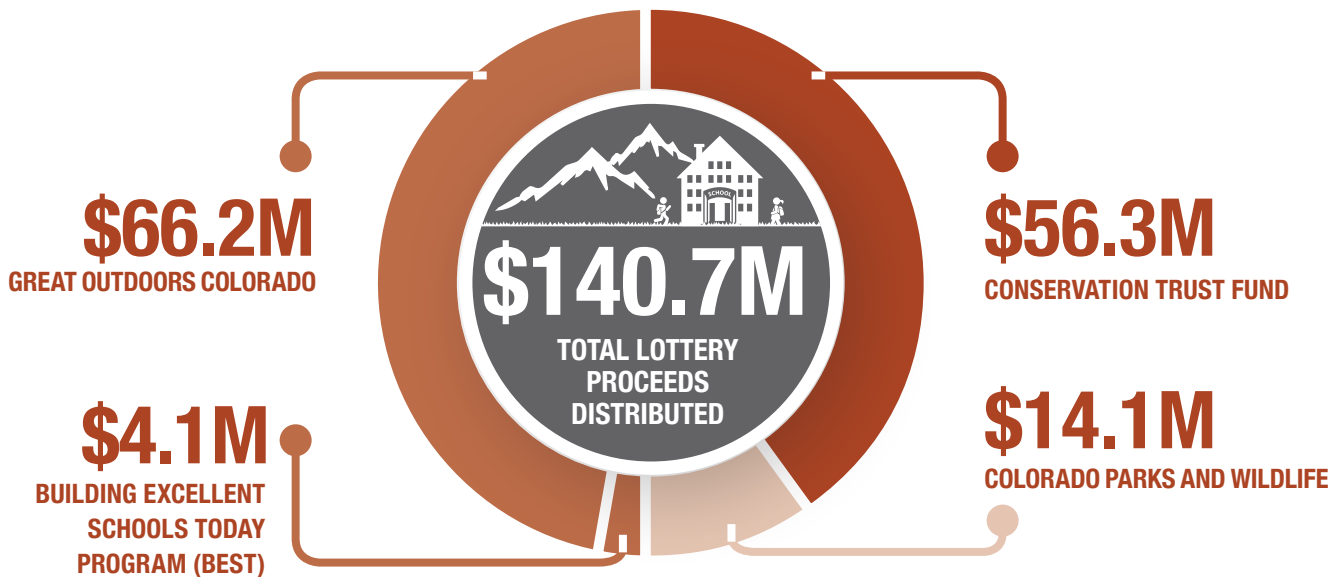
to achieve high levels of mission performance and make the DMV an employer of choice.



LOTTERY DIVISION

A Record Year for the Colorado Lottery

Colorado has the only lottery in the nation that directs the majority of its proceeds to plans that benefit the outdoors. Step outside anywhere in Colorado and you will likely see a project that benefited from Lottery proceeds going to your local community.



Formula for distribution of funds is as follows: Great Outdoors Colorado (up to 50 percent, capped at \$66.2 million in Fiscal Year 2018); Conservation Trust Fund (40 percent); Colorado Parks and Wildlife (10 percent); Building Excellent Schools Today (funds in excess of Great Outdoors Colorado distribution). Data found on page 47

The Lottery generates revenue through the sale of tickets at more than 3,200 retailers across the state that offer Jackpot games (Powerball, Lotto, Cash 5, Pick 3, Lucky For Life and Mega Millions) and approximately 45 Scratch games. Jackpot games are sold throughout the week, drawn at different times and offer different prize structures based on amounts of correct numbers selected by the player. Scratch games are released throughout the year.

Lottery sales reached a record **\$612,149,670** in revenue in Fiscal Year 2018, which was \$56.8 million over the previous fiscal year and the most in its 35-year history. In addition, the Lottery provided \$140.7 million in

proceeds to its beneficiaries which are: Great Outdoors Colorado (GOCO), the Conservation Trust Fund (CTF), Colorado Parks and Wildlife (CPW) and Building Excellent Schools Today (BEST).

This year was all about innovation, and the Lottery made great strides to engage players creatively and increase sales through new technology and improved marketing initiatives.

Virtual Reality

The Colorado Lottery is a fun, innovative brand that supports numerous outdoor projects with its proceeds. In

LOTTERY DIVISION



The Rocky Mountain Deaf School in Jefferson County received more than \$12.9 million in BEST funding made possible in part by the Colorado Lottery.

July 2017, the Lottery unveiled two virtual reality adventures that followed real Coloradans as they navigated their mountain bikes down the extreme Horsethief Bench Loop in Fruita, and scaled the daunting Bastille Crack in Eldorado Canyon State Park. These experiences were made available to the public through virtual reality goggles used for promotional events and projects that educate the public on where Lottery dollars go. For those not ready to brave the virtual world, they can explore the adventure via laptop and mobile device.

Digital Games

The Lottery created two free digital games to build greater brand affinity for the Lottery outside the traditional player demographic. Lottery was also able to tap into an existing Frogger digital game to support the Frogger licensed property Scratch ad campaign. We extended this meaningful two-way engagement with our brand into Fiscal Year 2018 with a simple, interactive game integrated into the Proceeds Virtual Reality experience and additional promotions.

Focus on Proceeds

Through Lottery's new campaign platform, "PLAY ON," we integrated play into efforts throughout the year, to let Coloradans know that the more Lottery games they play, the more Colorado will play. We achieved this through multiple touch points, including our virtual reality experiences, event integration, contests and promotions, messaging at proceeds locations, social media outreach and paid tactics such as digital, radio and billboards.

Innovative Marketing Approach

The Lottery sees an increase in sales when it launches large advertising campaigns. While still leveraging tried and true methods to launch new games or promote specific products, the Lottery has also employed an "Always On" approach. Focused on flexible channels, the agency utilized quick-to-market media opportunities, digital display and video, paid social, radio and billboards to ensure the most relevant and timely content was always offered. Increasingly, people expect new, fresh content all the time. This strategy aims to ensure that people always keep the Lottery at the top of their minds. A few highlights from Fiscal Year 2018 included:

- Updated digital Jackpot signs at over 1,000 retailers, displaying the current Powerball, Mega Millions and Lotto Jackpots in real time.
- Implemented a three-month advertising campaign at gas pumps (near the point-of-sale) at 107 stations across Denver and Colorado Springs.
- We continued to look for ways to blend the physical and digital world for our consumers. The State Fair Second Chance drawing entries moved to an all digital process via the Lottery's app. We are also exploring second chance opportunities for Jackpot and utilizing couponing as incentives for our players.

Continued on **Page 16**

LOTTERY DIVISION

New Leadership

One of the most positive additions at the Lottery this year was Tom Seaver, our new senior director. Tom brings with him more than 30 years of lottery industry experience as a high-level manager and leading consultant who has worked with state and international lotteries and lottery vendors, including the Virginia and Missouri lotteries. Over the course of his career, Tom has provided on-site management to a broad range of international and domestic clients, including OPAP (National Lottery of Greece), Northstar Lottery Group (Chicago), Lotto Catalunya (Barcelona, Spain) and the Colorado Lottery. Additionally, he brings vast lottery leadership and management experience from multiple perspectives. He has proven successes leading multi-disciplinary teams globally and over the years has demonstrated a focus on ethics, organizational character and integrity.

“When most people think of the Colorado Lottery, their thoughts go toward big jackpots, scratching a little piece of cardboard or parks and open space,” says Seaver. “These are all important and valid aspects of the Lottery. However, its impact is actually a lot bigger than what meets the eye ... an average of 2,300 jobs per year are created and sustained by the Lottery. This has generated labor income of over \$3.2 billion in the Lottery’s lifetime.”

The Colorado Lottery continues to grow and Coloradans can look forward to more returns as we research and develop new products and new points of access to position our lottery as an industry leader. ■



The Peaks to Plains Trail along Clear Creek and US Highway 6 in Clear Creek Canyon is the result of a partnership between Jeffco Open Space and Clear Creek County Open Space, funded by Great Outdoors Colorado (GOCO).

Colorado the Beautiful: Peaks to Plains

In 2016, Gov. John Hickenlooper announced the “Colorado the Beautiful Initiative” that designated 16 high priority trails throughout the state.

Among these trails is the Peaks to Plains trail, which, when completed, will be a 10-foot wide corridor stretching 65 miles from north Denver along the South Platte Greenway to the Continental Divide atop Loveland Pass. Last year, a four-mile stretch of trail, picnic areas, and overlooks meandered through Clear Creek Canyon along the Clear Creek and Jefferson County lines.

All of this was made possible through proceeds from the Colorado Lottery. Outdoor enthusiasts can now travel on foot or bike right along — and sometimes above — one of Colorado’s most historic water resources.

Many miles are still left to connect the entire trail, but the next step is already in the works thanks to two \$2 million Lottery-funded Great Outdoors Colorado grants. In Jefferson County, construction of a two-mile stretch of trail at the eastern mouth of the Clear Creek Canyon is already underway and will provide improved access to the already popular climbing, fly fishing, and aquatic sport area.

Over in Clear Creek County, construction crews are already at work creating a three-mile section of trail that will feed into the Clear Creek Greenway trail and will eventually lead right into the heart of downtown Idaho Springs.

Ultimately, the greater vision of the Peaks to Plains trail is to connect Denver International Airport to Glenwood Springs. In Fiscal Year 2018, the Colorado Legislature passed a bill that reauthorized the Lottery through 2049. This ongoing funding will continue to provide for trails across the state, thereby ensuring the Lottery will continue to shape how we explore, grow and play outdoors. ■



ENFORCEMENT DIVISION

Creating and Enforcing a Robust Regulatory Framework to Protect Coloradans

The Enforcement Division (ENF) regulates limited stakes gaming, enforces the state's liquor and tobacco laws through licensing and compliance checks, regulates the horse racing industry, regulates and licenses the motor vehicle and powersport industry and regulates, licenses and enforces the cultivation, distribution and sale of medical and retail marijuana. ■



AUTO INDUSTRY DIVISION

The Auto Industry Division (AID) regulates motor and powersports vehicle salespersons, dealers (new and used), wholesalers, wholesale auction dealers, manufacturers/distributors and manufacturer representatives. This year, AID prioritized streamlining efficiencies in background investigations to improve division processes overall.

AID protects consumers and the integrity of the free market by ensuring that persons working in the industry are fair and honest and of good character. To ensure the suitability of licensees, AID conducts comprehensive background checks on all applicants. During Fiscal Year 2018, AID completed 850 background investigations on motor vehicle and power sports dealers and salespeople. As part of the intensive background check process on license applicants, AID implemented fingerprinting requirements for all new license applications, allowing for access to the National Crime Information Center (NCIC) and Colorado Crime Information Center (CCIC) criminal databases, greatly improving the background check process.

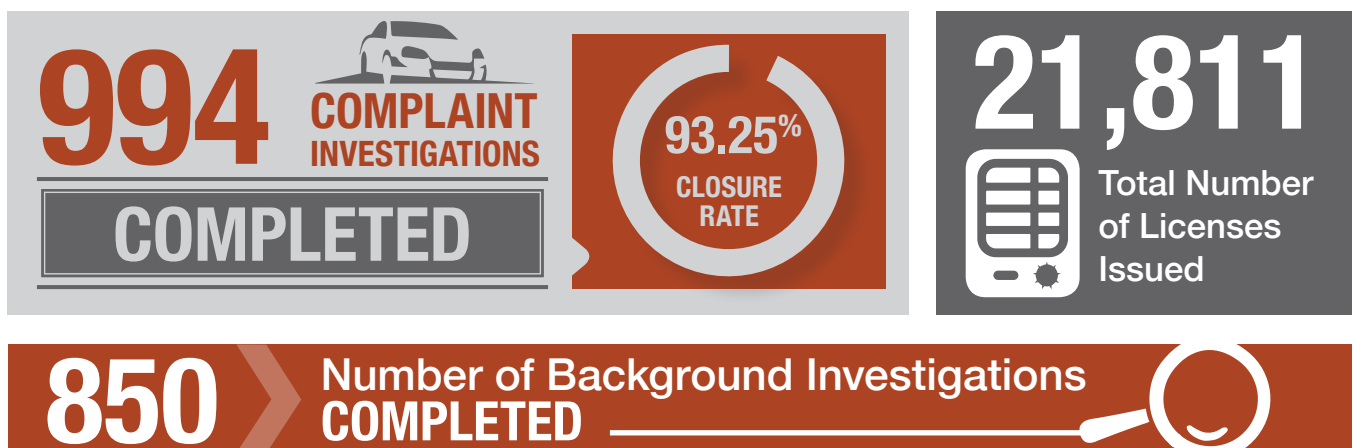
In an effort to reduce illegal activities and fraud within the motor vehicle industry, AID conducted 994 investigations uncovering 621 violations and issued 12 criminal summons. As a result of these investigations, the Motor Vehicle Dealer Board imposed \$104,500 in fines to the licensed dealers and salespersons found in breach of regulations.

In 2018, AID investigators processed 1,035 consumer complaint investigations and closed 996 of these cases within 180 days of their receipt. ■

THE MOTOR VEHICLE DEALER BOARD

is responsible for licensing and regulating the sale and distribution of motor vehicles, promulgating consumer protection regulations and licensing all salespersons and those with ownership interests in new and used auto dealerships.

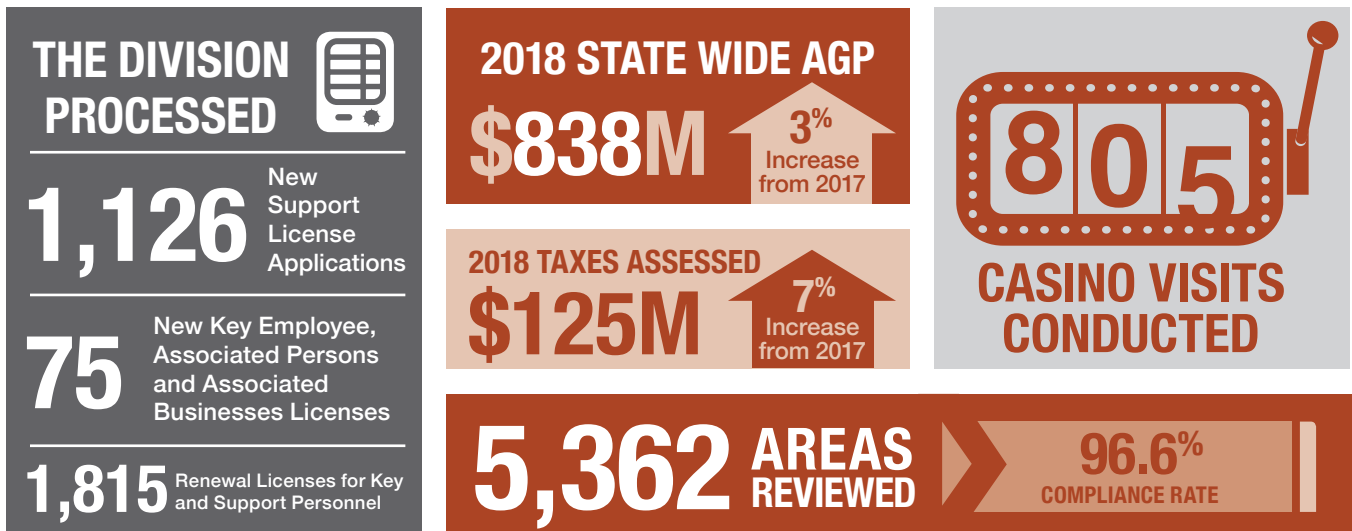
The Motor Vehicle Dealer Board is authorized and empowered to promulgate, amend and repeal rules, review licensing matters, review complaints, discipline licensees when necessary, conduct rulemaking hearings, recommends fees, set fees and delegate authority to the board's executive secretary.



Data found on page 48 and page 49

DIVISION OF GAMING

The Division of Gaming (Gaming) is responsible for the regulation and enforcement of limited gaming in the state of Colorado. In order to fulfill its regulatory duty, the division employs a staff of 90 highly-skilled individuals with expertise in various gaming disciplines, including investigators, auditors, accountants, administrators and support personnel.



Source: Division of Gaming, Fiscal Year 2018 referenced here.

This year, Gaming collaborated with the gaming industry, which sought approval from the Colorado Limited Gaming Control Commission (commission) of two rules the industry believed important to its financial future and continued compliance with Colorado regulations.

In March 2018, the industry proposed a change to Rule 14 (Gaming Tax) that allows for a refund of taxes paid on Electronic Promotional Credits (EPC) if certain thresholds are met. The industry indicated they sought to use the refunds to help fund growth in Gaming, making Colorado casinos “destination locations.” They believed the resulting increase in revenue would ultimately benefit Gaming tax recipients. This addition to the rule was approved by the commission in April 2018.

Gaming has been working with the industry to mitigate problems like underage gaming within Colorado casinos. To do so, Gaming and the industry utilized various proactive methods. One important component of this

proactive approach was facilitating working groups with stakeholders to revise the Gaming regulations definition of lingering. This was done to eliminate confusion with both compliance and enforcement of the regulation. The rule change was approved by the commission in October 2018.

In addition to making great strides towards fortifying a healthy working relationship with the industry, Gaming had a record-setting year in the amount of revenue generated by Colorado casinos and in funds distributed to Gaming tax revenue recipients. Due to the continued success of the industry’s revenue in recent years, Gaming increased its auditing efforts to ensure it met its regulatory responsibilities and that it reported all taxes accurately. Gaming audited nearly 90 percent of gaming revenues generated. This year 7.24 percent more funds were distributed from the Limited Gaming Fund to its recipients than in the previous year.

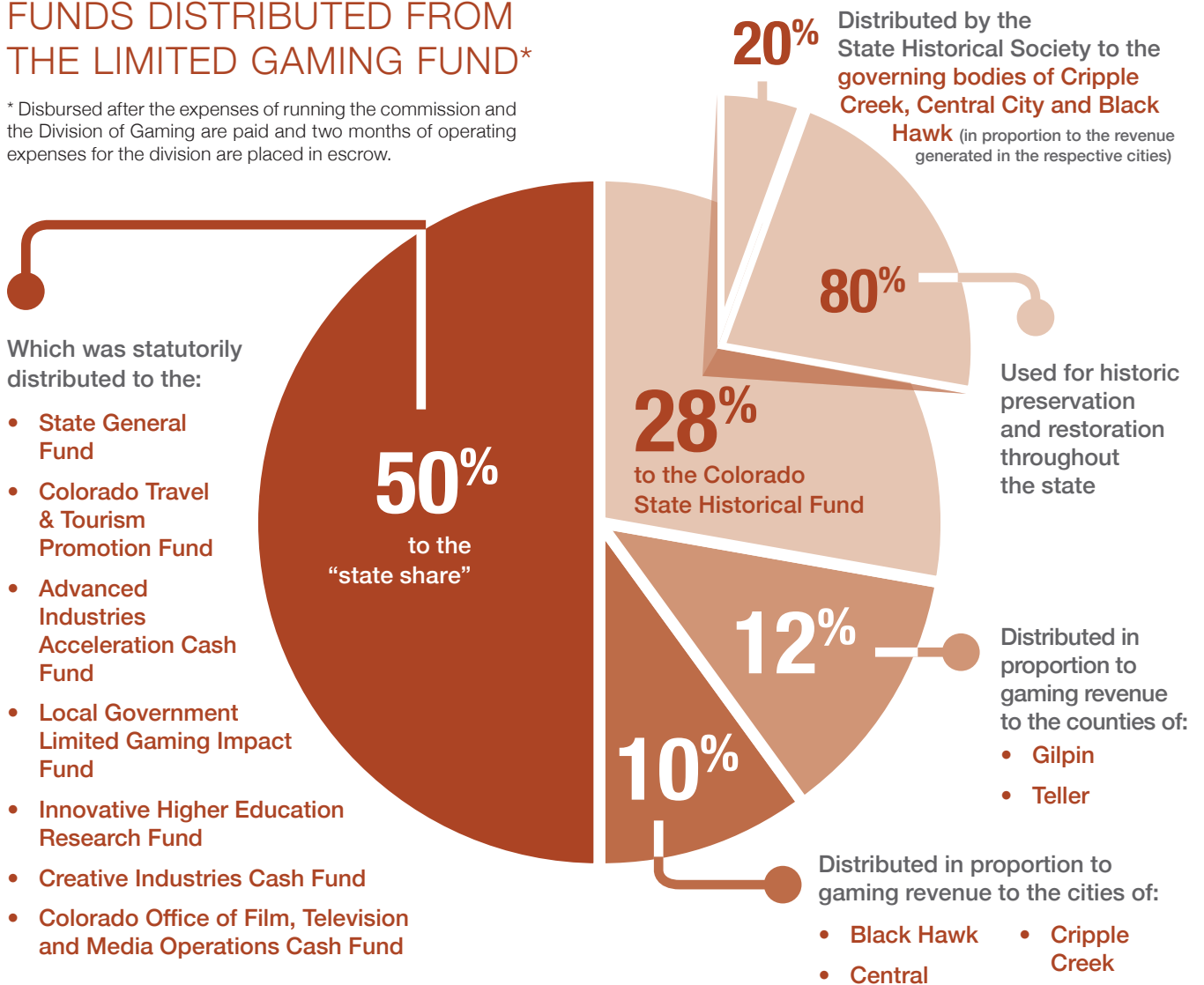
DIVISION OF GAMING

Gaming Proceeds: A record-setting year, \$111,617,671 in proceeds distributed.

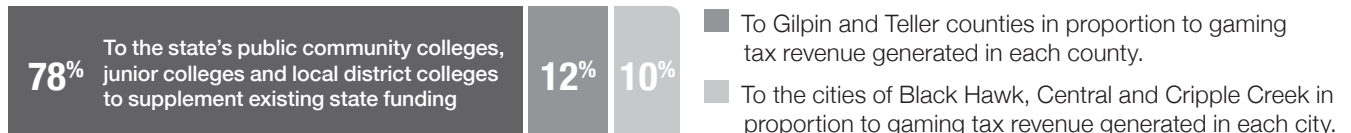
As a cash-funded agency, Gaming operates on the revenue generated from the gaming tax, application and license fees, any fines levied by Gaming and other revenue. All revenue generated from gaming are placed in the Limited Gaming Fund, which had a 7.24 percent increase in the amount of dollars distributed from the fund in Fiscal Year 2017. After expenses for running the commission and Gaming are met, the remaining money is distributed back to Colorado communities and programs as follows:

FUNDS DISTRIBUTED FROM THE LIMITED GAMING FUND*

* Disbursed after the expenses of running the commission and the Division of Gaming are paid and two months of operating expenses for the division are placed in escrow.



The tax revenue attributed to the implementation of Amendment 50 are as follows:



LIQUOR AND TOBACCO ENFORCEMENT DIVISION



Liquor Enforcement Division licensing staff

The Liquor Enforcement Division (LED) licenses persons who manufacture, import, distribute or sell alcoholic beverages, and regulates the sale and distribution of liquor within the state by promoting awareness of and enforcing the provisions of Liquor, Beer and Special Events codes. The Tobacco Enforcement Program enforces laws that prohibit the sale of tobacco products to minors, allowing the state to meet federal standards and qualify for the Substance Abuse Prevention and Treatment block grant.

This year, LED increased the number of liquor license inspections and the number of investigators regulating the industry. Regulation of the alcohol industry is critical to create and maintain a balance between the business needs of the industry and public safety. With careful and purposeful regulation and rule-making for the alcoholic beverage industry, LED is responsible for and enforcing an alcohol regulatory control system that helps prevent crime and other public safety concerns such as heavy consumption, alcohol dependence and underage drinking while simultaneously encouraging and monitoring market balance and voluntary compliance.

LED conducted 2,127 underage liquor compliance checks/decoy operations in 2018. Of the 2,127 compliance checks conducted, 217 failed, LED filed criminal charges against

the sellers and administrative action was taken against the liquor license holders.

Criminal investigators from LED perform inspections of liquor license premises throughout the state to educate and prevent future violations. The division conducted 2,705 inspections, surpassing last year's number by 427.

LED investigators conducted 694 investigations of which 276 ended in arrests, 409 administrative fillings, and 183 received warnings. These investigations are launched through an alleged violation whether it came through a complaint or was observed.

Continued on **Page 22**

LIQUOR AND TOBACCO ENFORCEMENT DIVISION



Source: LED; Data found on page 21, page 49 and page 51

As the primary agency responsible for enforcing laws designed to prevent underage smoking, LED conducted 1,875 compliance checks of retail locations selling tobacco products. Of these compliance checks, 148 failed to comply, which resulted in the LED filing criminal charges against the sellers and taking administrative action against the business owners. LED exceeded the federal mandate requiring Colorado to achieve an 80 percent or higher retailer compliance rate by maintaining a rate of 93 percent, which assures the state will receive federal substance abuse and treatment grants in the coming year.

Recent studies have found the most common method of tobacco use for minors is e-cigarettes, with 2.1 million middle and high school users. Because of this rise in

popularity, the LED focused on compliance checks into this newer market product, which resulted in a slight increase in the percentage of tobacco violations, with a slight bump from 6 percent in 2017 to 7 percent in 2018.

Preparing for new liquor laws on the horizon

On June 4, 2018, Gov. Hickenlooper signed Senate Bill 18-243 into law, which changed the definition of several liquor license types in Colorado. Effective January 1, 2019, the law eliminates the restriction on the maximum alcohol content of fermented malt beverages, also referred to as “3.2% beer”, allowing grocery stores, convenience stores and any other current licensees to sell full-strength beer. This law also permits an individual or business to have an unlimited number of liquor-licensed drug stores after 2037. ■

MARIJUANA ENFORCEMENT DIVISION

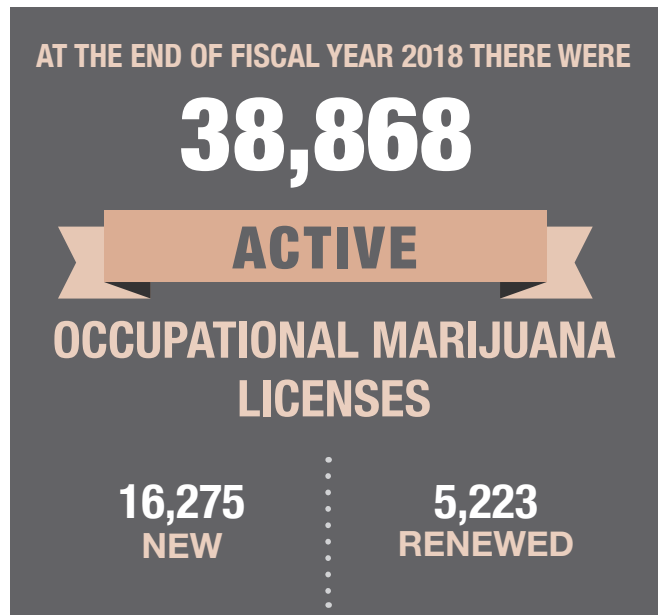
The Marijuana Enforcement Division (MED) continued its commitment to protect the public health and safety of Coloradans by creating, implementing and continually improving the state’s already robust regulatory framework monitoring the commercial marijuana industry in Colorado.

Earlier this year, the U.S. Attorney General rescinded the Cole Memo, which had provided important federal guidance in establishing effective regulations for the commercial marijuana industry in our state. MED continues to implement the will of Colorado voters and uphold our constitutional and statutory responsibilities as directed by the General Assembly regarding the cultivation, distribution, sale and possession of marijuana.

As originally directed by the Cole Memo, MED remains steadfast in our fundamental priorities to keep marijuana out of the hands of minors, out of the hands of criminals and preventing diversion to the illicit market. We remain committed to working with all stakeholders, including our federal, state and local law enforcement partners, to enhance our regulatory system, and to develop and implement fair and sensible rules and regulations.

Data Collection

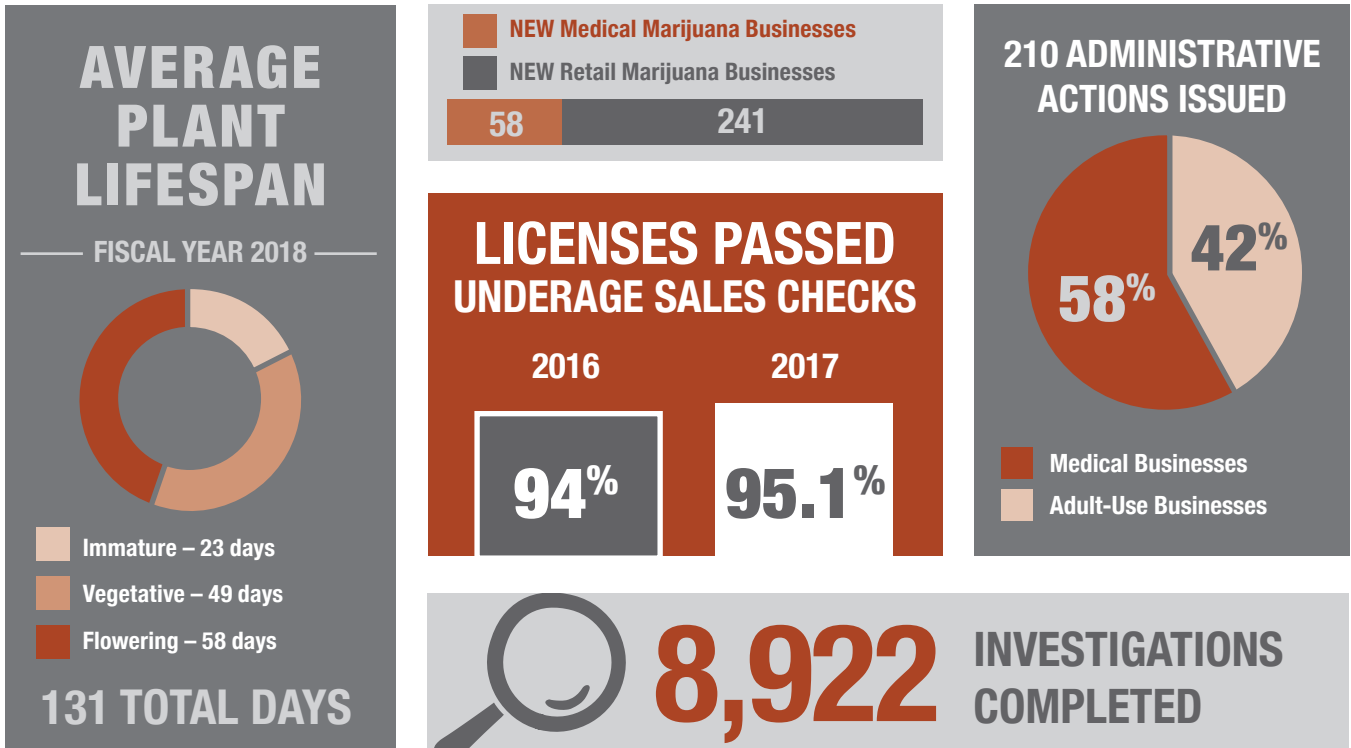
Data collection continued to be a fundamental tool in our ability to track the impact of marijuana legalization. One of MED’s core beliefs is that collecting and analyzing information from a diverse group of sources adds real value to analysis of the effects of marijuana legalization and regulation. The state will continue to put data collection and reporting at the forefront of our efforts to track data related to market size, demand and impact to provide the public with accurate information about Colorado’s marijuana industry and to inform our regulatory and enforcement efforts. Reporting this year included several new sets of data, specifically the



Source: MED
Data for top infographic found on page 55

Continued on **Page 24**

MARIJUANA ENFORCEMENT DIVISION



Source: MED

pounds and units of concentrates sold monthly, the average life cycle of a plant and pounds of harvested marijuana cultivated throughout 2017.

The data analysis showed that retail edible sales increased 29 percent from 2016, while medical edible sales dropped 14 percent during the same time period. Additionally, the retail market saw significantly more concentrates sold than the medical market in 2017.*

In an effort to track data year-over-year, 2017 information specific to licensing data, number of cultivated plants, volume sold to customers, testing data and investigation information were once again tracked and summarized.*

MED reported that the majority of new licenses were issued in the retail marijuana industry, which accounted for 77 percent of all new business licenses in 2017. While MED saw a 20 percent net increase in active occupational licenses, only 32 percent of all occupational licenses were renewed.*

In addition, MED found that the percentage of licensees passing underage sales checks improved

to 95.1 percent in 2017, compared to 94 percent in 2016. Division efforts to increase the frequency of our enforcement presence and further educate marijuana licensees on their operational requirements vital to protecting public health and safety remains a high priority. Business licenses are subject to discipline, including revocation, if management is not diligent about underage enforcement and mandated employee training.

Total Sales	Total
Flower Sold (lbs)	413,971
Edibles Sold (units)	11,873,761
Concentrate (lbs)	31,302
Concentrate (units)	6,142,443
Retail Sales	Total
Flower Sold (lbs)	259,650
Edibles Sold (units)	10,015,784
Concentrate (lbs)	16,749
Concentrate (units)	5,155,407

Source: MED

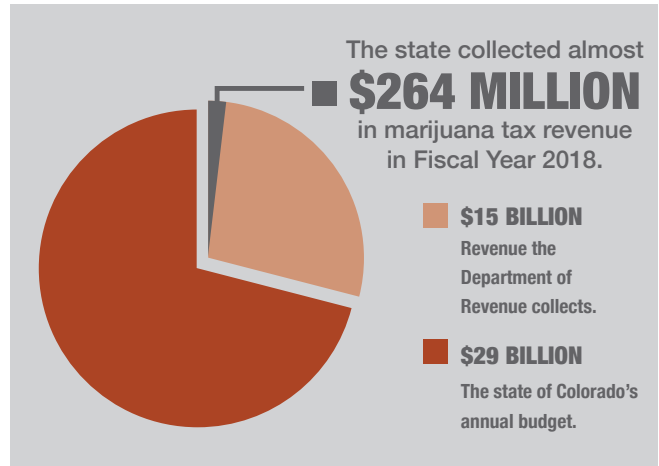
*Calendar Year referenced here.

MARIJUANA ENFORCEMENT DIVISION

Sales Data

In December 2017, DOR released statewide historical marijuana sales data from January 2014 to the present, and began releasing monthly sales reports on the seventh business day of every month. This aggregate sales data, coupled with state tax revenue, continue to give an accurate picture of the financial footprint of this burgeoning industry. These reports support consistency and accuracy of reporting on marijuana sales, and help bring this industry in line with sales reports already released across other industries.

Overall, the data show retail marijuana sales continue to increase steadily, while medical marijuana sales have remained relatively even.



Data found on page 71 and page 75. Annual Budget from Joint Budget Committee.

AVERAGE MARKET RATE (AMR)

There were significant changes in the process for reporting the statutorily required AMR this fiscal year, including increasing the frequency of calculations to quarterly and rate changes in three categories as a result of legislation. AMR is defined as the average price of all unprocessed retail marijuana that is sold or transferred from retail marijuana cultivation facilities to retail marijuana product manufacturing facilities or retail marijuana stores.

While increased supply of marijuana, marijuana product and marijuana concentrate is believed to be one factor driving down the price of the bud and trim rates, flexibility in Colorado's regulatory framework allows effectively monitored production management to prevent oversupply without having to cap the number of retail license types.



Source: MED
 * Calendar Year

RULES

MED is responsible for regulating Colorado's ever-evolving marijuana industry and a key focus this and every year is how to implement new, permanent medical and retail marijuana rules promulgated in response to statutory mandates established during the previous legislative session. MED's guiding principles during the rulemaking process are to ensure that rules are always transparent, systematic, operable, grounded in law and defensible,

so that licensees can comply with consistency quickly and efficiently. Licensees and stakeholders are thoroughly and actively engaged in the legislative and rulemaking process through workgroups, public comment opportunities and public hearings.

Highlights of the permanent rules adopted in January of this year include changes in requirements for packaging,

MARIJUANA ENFORCEMENT DIVISION

PROHIBITED EDIBLE SHAPES



Source: MED

labeling and testing to increase product safety. Specifically, new rules addressing labeling and packaging aim to keep marijuana out of the hands of children by ensuring that 1) no packaging containing marijuana is made to appeal to minors; and 2) no marijuana is contained in packages easily opened by minors. Also, new labeling requirements reduce the ‘white noise’ effect by requiring the display of information that is most critical to consumers.

Additionally, in an ongoing effort to ensure marijuana, marijuana concentrate and marijuana product is uniformly tested prior to sale to the consumer, these rules increase the frequency of required ongoing contaminant testing for licensees.

Finally, these rules also establish two new licenses for purposes of supporting industry research and development as outlined by the General Assembly. These new licenses include a Marijuana Research and Development Facilities license and a Marijuana Research and Development Cultivation license. To continue supporting the closed loop systems, all medical and retail marijuana, concentrate and product to be transferred to research and development licensees must be tracked in the state’s inventory tracking system.

Some rule changes that occurred outside of the regular legislative session implementation, include updates to potency labeling, prohibiting certain edible shapes and the adoption of a single, universal symbol. Prohibiting edibles in the shapes of humans, animals or fruits helps prevent accidental ingestion of edibles, particularly by minors.

In March 2018, MED adopted a single, universal symbol for packaging, labeling and on-product marking of medical and retail marijuana, concentrate and product



by removing the “M” from the existing medical symbol. This one, universal symbol aims to reduce consumer confusion arising from two distinct symbols and improve industry compliance.

Surpassing Goals

The division continued to engage with stakeholders to increase awareness and educate licensees on the importance of internal controls to ensure minors cannot access marijuana from the regulated commercial market. As a result, licensees accomplished the division’s goal of at least 87.5% compliance rate for underage checks. The division will continue to expand its efforts to increase the licensee compliance rate. The division continued to restructure staff and adapt processes to be responsive to increased workload and complexities related to renewal investigations. This has led to the division meeting its goal for processing renewals and new medical applications in a timely manner.

A National Regulatory Leader

As one of the original states pioneering the regulation of the commercial marijuana industry in the nation, Colorado has demonstrated that the successful creation and implementation of a viable regulatory framework for a controlled substance under federal law is possible, even though there are still systemic and regulatory challenges given the dynamic nature of Colorado’s marijuana landscape.

At this time, the tracked, taxed and tested marijuana model in the commercial space appears to be meeting the demand of the residents and visitors of Colorado. MED continues to prioritize protecting public health and safety while following their Constitutional responsibilities to uphold the will of the people of Colorado. ■

DIVISION OF RACING



Aurora's Arapahoe Park is the state's only licensed, live horse racetrack facility, running for 13 consecutive weekends between May and August every year.

The Division of Racing Events (Racing) licenses and regulates horse racing as well as off-track betting establishments, enforces all laws, rules, and regulations related to racing activities and is responsible for ensuring the health and welfare of horses racing in Colorado. Racing prioritized online services this year to streamline efficiencies and provide more convenient options to consumers across the state, especially in rural communities.

The 2017 racing season began at Arapahoe Park on May 19, 2017, and concluded on August 13, 2017. During the 39-day live meet, a total of 364 horse and greyhound simulcast races were run resulting in a total of \$74,184,958 wagered.

In 2017, the division issued 842 licenses and collected a total of \$11,410 in licensing fees. During 2017, the division undertook a project to upgrade the licensing

system that will allow online licensing. Beta testing for the online system was completed in 2017 and roll out of the online renewal support license application became available in 2018.

During this year's racing season, the division performed inspections of all licensed racetracks, simulcast facilities, stables/kennels and training locations to monitor the proper care, treatment and safety of all

DIVISION OF RACING

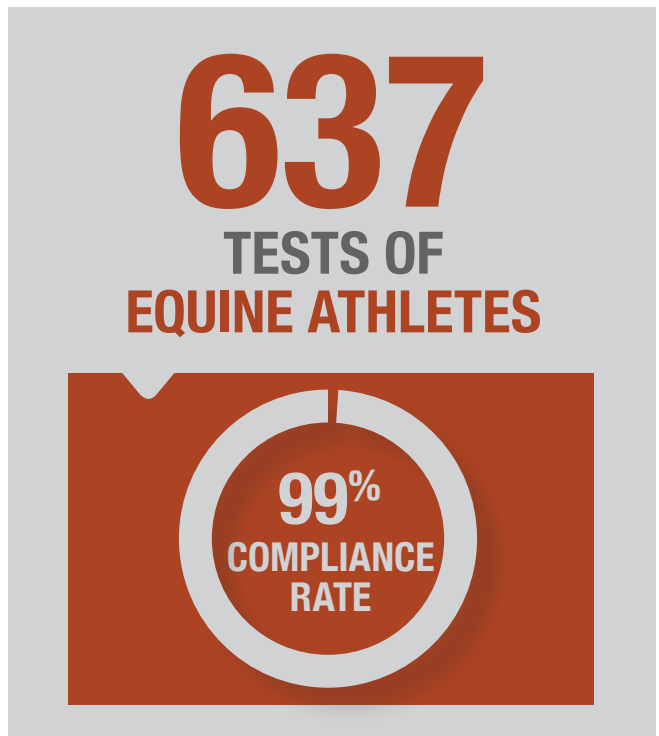


racing animals and ensure that health and cleanliness standards were being met. In 2017, 637 horse drug tests were completed, with a 99 percent rate of tests in compliance. The division conducted 114 kennel/stable inspections and 176 simulcast routine checks during the 2017 season to ensure safe and healthy environments were maintained for the racing animals.

Although no live greyhound racing has taken place since 2008 in Colorado, the division is still responsible for the licensing and inspecting of all remaining greyhound kennels that have continued to engage in breeding dogs for racing and other breeding purposes. In 2017, the division completed 36 investigations, 95 percent of which were completed within 60 days. Sixteen percent of the investigations completed resulted in criminal and/or administrative charges.

The division also administers the Greyhound Welfare Fund, which is funded by a portion of gross receipts from greyhound pari-mutuel wagering conducted in in-state simulcast facilities. The funds are distributed annually, by approval of the Racing Commission, to adoption agencies and greyhound welfare organizations who submitted applications for financial support. In 2017, the division allocated \$73,950 in funds to the Greyhound Rescue fund for grant disbursements. Additionally, \$70,693 was distributed to the CSU Equine Research Fund to support animal welfare projects and protection efforts.

The division has a five-member commission appointed by the governor. The Racing Commission issued 31 administrative rulings and held four disciplinary hearings during the 2017 season. ■



Calendar year 2017. Source: Division of Racing



TAXATION DIVISION

Collecting for Colorado

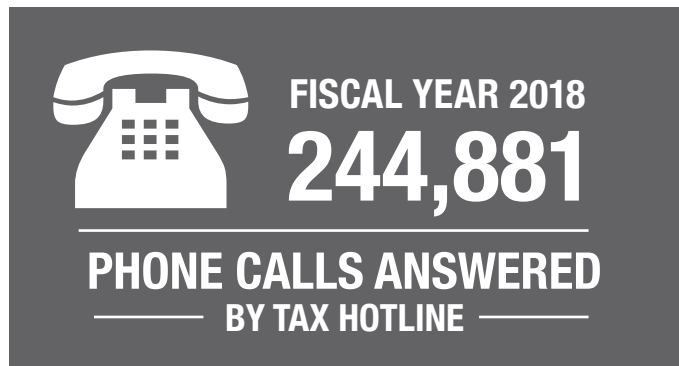
The Taxation Division (TAX) collects, administers, audits and enforces all taxes, fees, bonds and licenses under Colorado tax laws. Its mission is to serve Colorado taxpayers efficiently, effectively and elegantly in a manner that eliminates redundancy and ensures operational and data integrity.

In Fiscal Year 2018, TAX focused heavily on improving customer satisfaction. The primary place customers interact with TAX is through the Tax Call Center. Our goal was to decrease wait times for callers from the average

of 9:07 in Fiscal Year 2017 to an average of 6:20 by Fiscal Year 2019. In Fiscal Year 2018 the average wait time for a caller to the Tax Call Center was 5:48, a reduction of 3:27 per call on average, a year ahead of schedule.

Wait Time Goal for the Tax Call Center					
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Objective	0:09:20	0:09:15	0:06:20	0:06:15	0:06:10
Actual	0:09:07	0:05:48			
Difference	0:00:13	0:03:27			

Source: Colorado Department of Revenue Fiscal Year 2019 Performance Plan

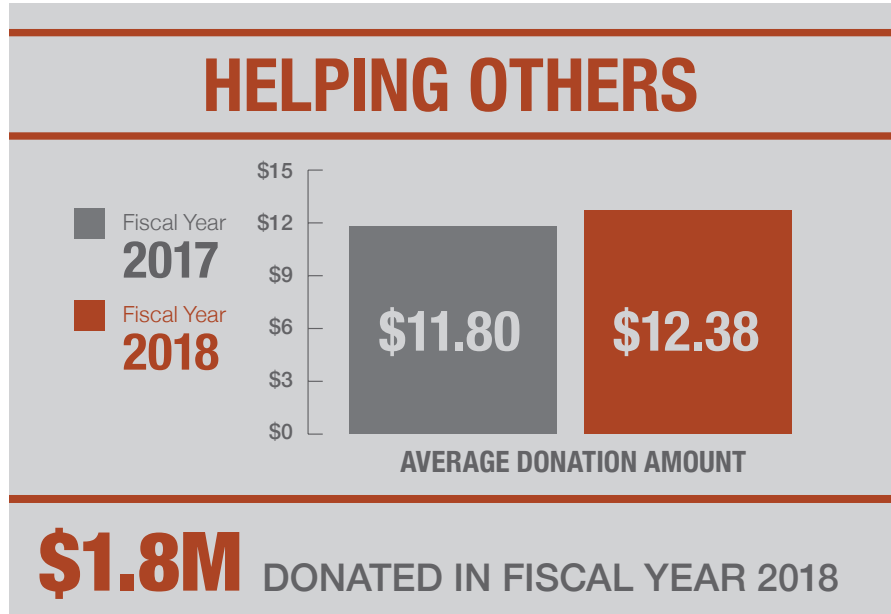


Source: TAX

TAXATION DIVISION

Coloradans Care

Individual income tax voluntary contributions remained strong for Fiscal Year 2018, with total donations down only slightly by \$7,000 from the five-year high set in Fiscal Year 2017. The amount of total donations were also down slightly from 155,768 to 147,946, but the average donation amount increased slightly. Coloradans choose to give to programs like the Colorado Cancer Fund, the Alzheimer’s Association Fund, Colorado Domestic Abuse Program Fund and the Military Family Relief Fund. A total of \$1.8 million was donated in Fiscal Year 2018.

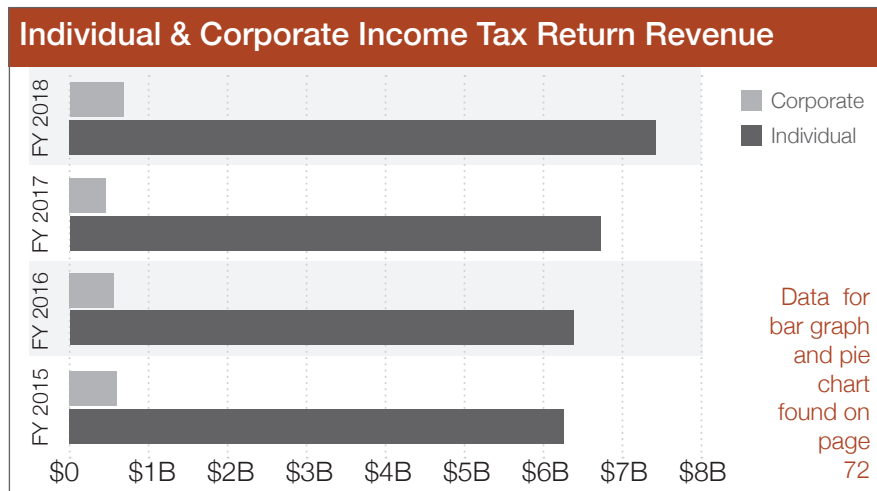


Data found on page 66

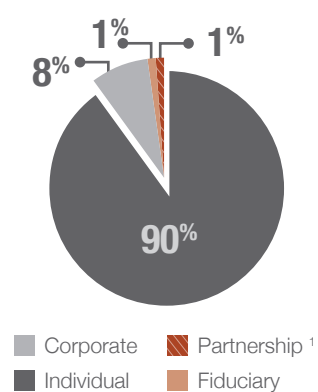
The **Property Tax/Rent/Heat Credit Rebate** program or PTC helps qualifying Coloradans get a rebate on rent, property taxes and heating bills. Coloradans may qualify for the PTC if they are a full-year resident, 65 years of age or older, or a surviving spouse 58 years of age or older or disabled regardless of age. The actual rebate total is based on the applicant’s income and expenses. This program provides needed support to elderly or disabled Coloradans living on fixed incomes. In 2018, TAX issued \$5.7 million in rebates. The number of rebates issued has declined over the last four years from 58,344 rebates in Fiscal Year 2014, to 41,655 rebates in Fiscal Year 2018.

Continued Growth

As Colorado grows, so too grows the number of income tax returns that TAX processes. Each year, TAX processes more returns than the prior year. The last five years have seen an increase of more than 275,000 income tax returns filed overall, with a total of 3,152,930 tax returns filed in tax year 2016.



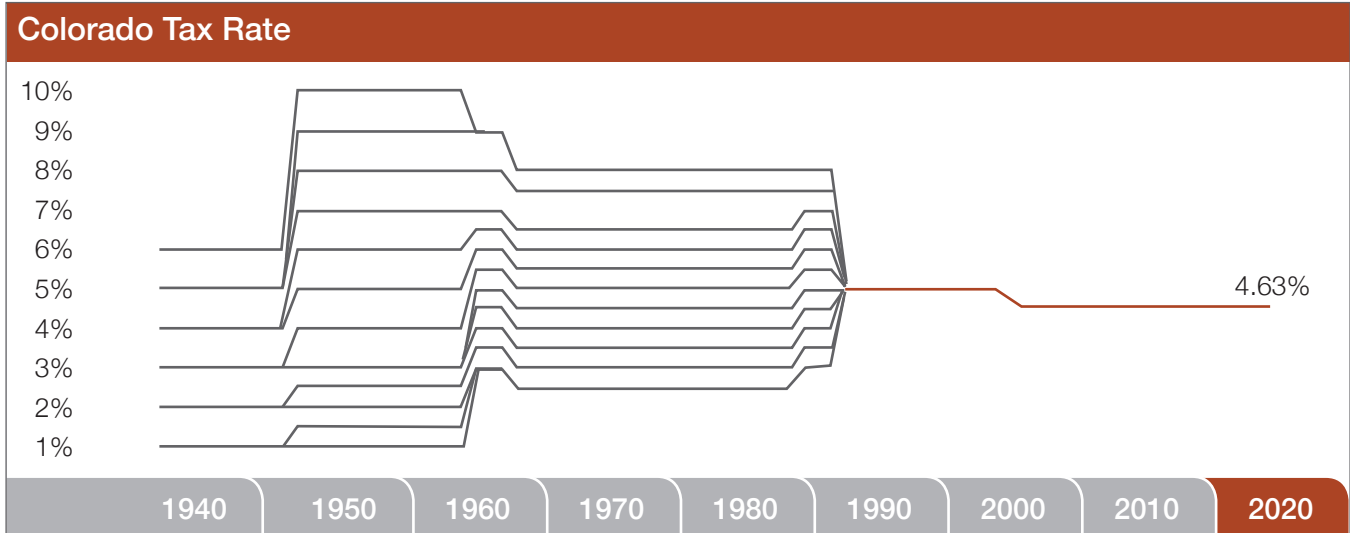
INCOME TAX RETURN REVENUE FISCAL YEAR 2018



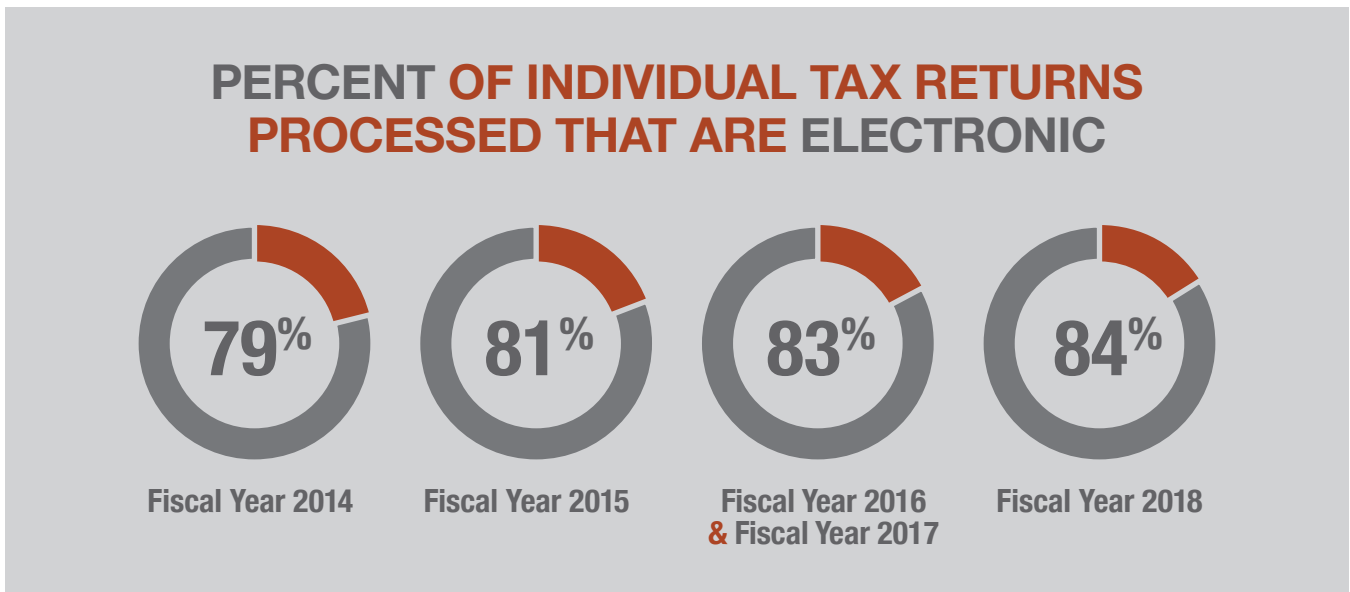
¹Partnership tax collections only represent payments submitted with Partnership and S Corp returns (DR 0106) on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax payments of partners who submit their payments through other income tax return types (individual, fiduciary and corporate), and thus is only a partial summary of partnership tax collections.

TAXATION DIVISION

Paying income taxes in Colorado has been streamlined since passage of the Colorado Income Tax Act of 1987, which implemented a flat tax rate of 5 percent. In 2000 the rate was adjusted to 4.63 percent to reduce the TABOR surplus and has remained at that rate to the present day.



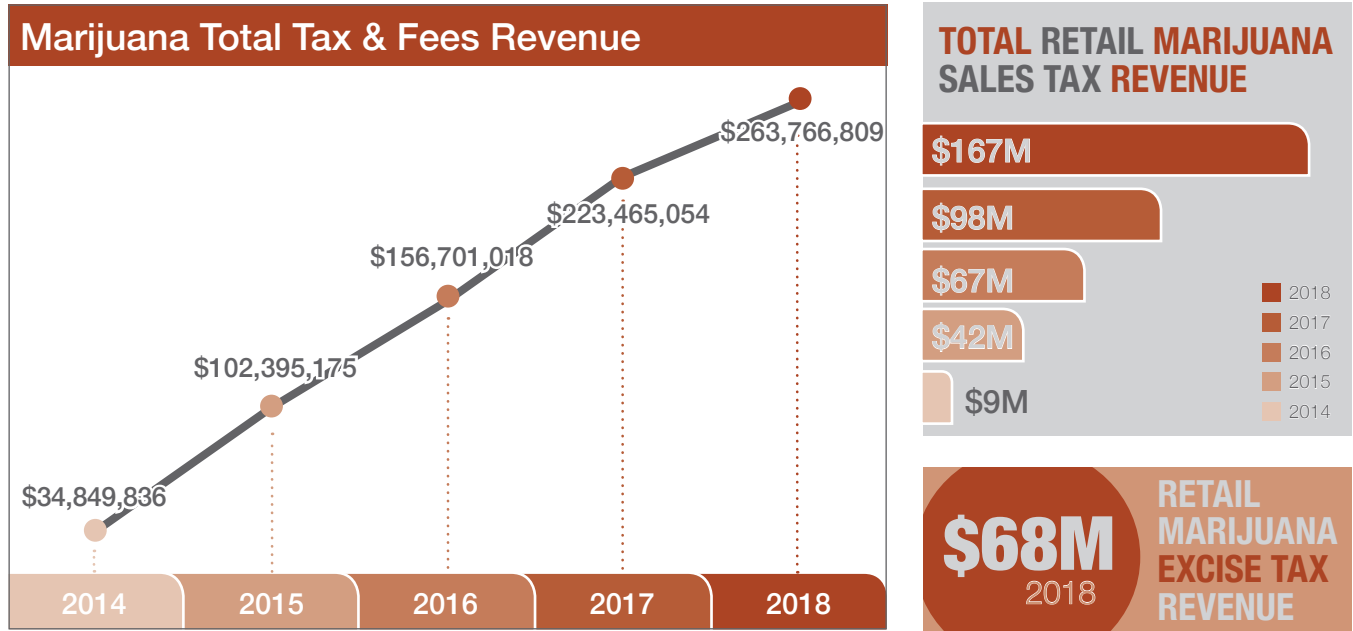
TAX continues to make gains in encouraging Coloradans to switch from paper filing to electronic filing, with the number of Coloradans filing electronically increasing each year for the last four years. Of the total number of individuals who filed a tax return, 84 percent of them filed electronically, up more than 5 percent over the last four years. The electronic returns cut down on processing time and eliminate more human errors, while simultaneously being environmentally friendly by reducing paper use.



Data found on page 57

TAXATION DIVISION

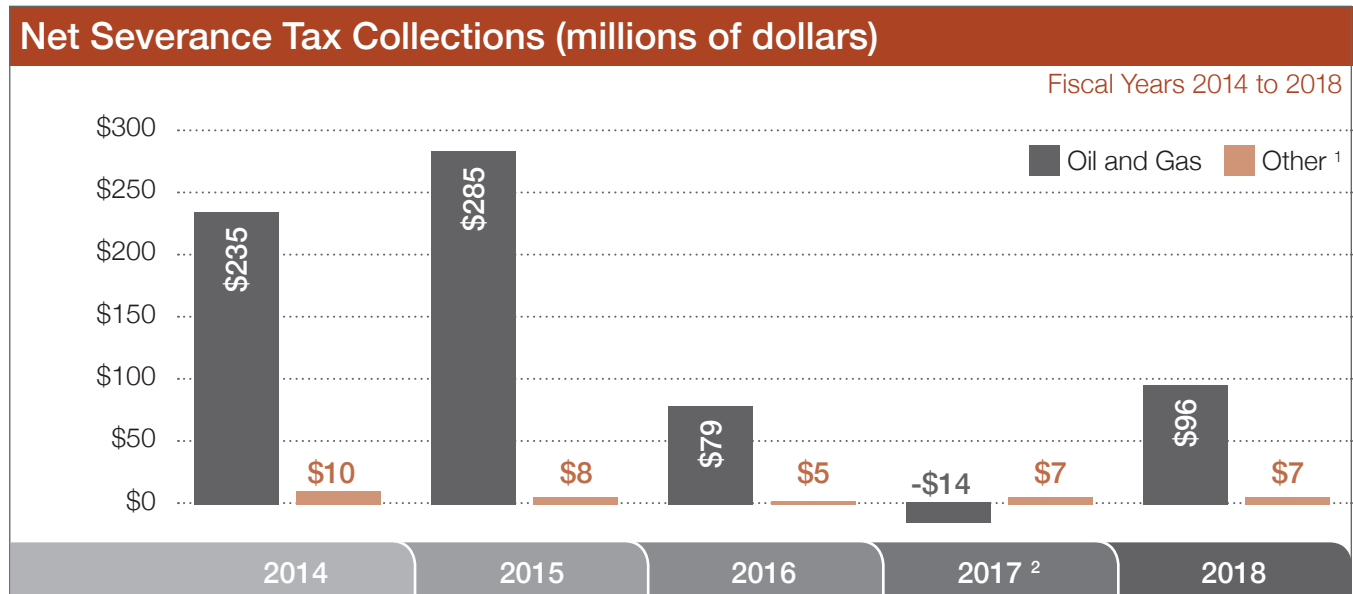
Marijuana Industry



Data found on page 71

Natural Resources

Severance taxes are collected from companies that harvest natural resources in the state of Colorado. Severance tax revenue increased sharply in Fiscal Year 2018 to \$102,722,238, a turnaround of \$109,917,662 from 2017, a year in which refunds exceeded collections. Severance tax revenue is put toward a variety of needs in Colorado, such as shoring up budget shortfalls and grants for new parks and recreation centers. ■



¹ The "other" classification includes severance tax collections for coal, molybdenum and metallic minerals.

² In Fiscal Year 2017, refunds exceeded collections. All values are on a cash basis.

Data found on page 70

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BY THE NUMBERS - EDO

Motor Vehicle Hearings

Fiscal Years 2014 to 2018

Motor Vehicle Case Types and Counts	2014	2015	2016	2017	2018
Excessive Points ¹	4,724	7,140	5,696	9,609	9,193
Express Consent	11,222	10,979	9,854	8,685	8,527
Driver License Compact	225	276	230	323	424
DUI Convictions	72	78	61	80	107
Habitual Traffic Offender	63	68	77	107	134
Insurance Related Restraints ²	165	137	110	233	412
Vehicular Assault/Homicide ³	793	403	5	4	6
Underage Drinking and Driving	163	109	95	95	72
Minor Buy/Possess Alcohol	8	12	13	17	4
Ignition Interlock ⁴	2,553	2,535	2,855	3,485	4,571
CDL Restraints	30	18	13	14	24
Extensions/Renewals	193	262	219	236	221
Other	179	171	196	127	179
Total	20,390	22,188	19,424	23,015	23,874

¹ Measures were taken to increase the number of excessive points hearings in Fiscal Year 2017 to provide more timely hearings as well as reduce the amount of pending cases.

² Insurance Related Restraints includes Financial Responsibility and Insurance Suspension hearings.

³ A procedural change in Fiscal Year 2015 resulted in most vehicular assault/homicide reinstatement requests being determined by the Division of Motor Vehicles (DMV). The majority of these requests are not denied by the DMV so a hearing with the Hearings Division is not needed.

⁴ In Fiscal Year 2018, the DMV increased the number of interlock-related actions after the implementation of DRIVES.

Hearings (Non Motor Vehicle) ¹

Fiscal Years 2014 to 2018

Non Motor Vehicle Case Types	2014	2015	2016	2017	2018
Liquor Division	5	3	6	3	1
Racing Division (Generally Conducted by Racing Division Stewards)	0	1	0	0	0
Tax ²	11	4	11	4	10
Tobacco	0	5	1	0	0
Emissions	16	0	1	0	1
CDL and 3rd Party Testers	1	0	0	0	0
Automobile Salespersons	60	37	40	18	18
Gaming (Exclusively Heard by Gaming Commission)	0	0	0	0	0
Marijuana Enforcement (Medical and Retail)	2	3	16	2	5
Lottery (Generally Heard by Lottery Director)	DNA	1	1	0	0
DMV - Title Enforcement	DNA	1	0	0	1
EDO - Rules Hearings	DNA	23	23	28	41
Total	95	78	99	55	77

¹ These numbers denote Initial Decisions or Final Determinations issued after hearing or briefing only in Non Motor Vehicle cases that the Hearings Division hears for the Executive Director. They do not include orders issued in pre-hearing conferences.

² The number of Tax hearings reflects some cases where protests filed by different taxpayers had been consolidated into one case for issuance of a decision.

DNA - Data not available



BY THE NUMBERS - EDO

Motor Vehicle Hearings Administration Statistics

Fiscal Years 2014 to 2018

Items Processed	2014	2015	2016	2017	2018
Subpoenas	1,621	1,789	1,389	1,324	1,224
Hearing Notices ¹	27,243	26,653	19,414	23,048	43,150
Incoming Calls	27,397	26,606	27,050	31,156	34,295
Hearing Reschedules	1,973	2,162	2,341	2,056	1,872
Transcript/Recording Requests	610	581	623	531	441
Total	58,844	57,791	50,817	58,115	80,982

¹ In Fiscal Year 2018, the Hearings Division began compiling their own data using reports compiled by DRIVES. The Fiscal Year 2018 amount of 43,150 notices is a more accurate reflection of the number of notices that were sent out compared to previous years. Primarily, this figure now reflects initial notices of hearing, notices of rescheduled hearings and notices sent to respondents, attorneys, law enforcement officers and other witnesses. Prior years did not reflect the true number of hearing notices generated.

Non Motor Vehicle Case Metrics ¹

Fiscal Years 2017 and 2018

Liquor and Tobacco Enforcement Division - Liquor	2017	2018
All Cases Filed	35	24
All Hearings Set	35	26
All Hearings Conducted	3	1
All Orders Issued	141	67
All Initial Decisions/Final Determinations Issued	3	1
Lottery Division	2017	2018
All Cases Filed	0	0
All Hearings Set	0	0
All Hearings Conducted	0	0
All Orders Issued	0	0
All Initial Decisions/Final Determinations Issued	0	0
Tax Division	2017	2018
All Cases Filed	11	8
All Hearings Set	8	11
All Hearings Conducted ²	4	10
All Orders Issued	46	72
All Initial Decisions/Final Determinations Issued	1	1
Liquor and Tobacco Enforcement Division - Tobacco	2017	2018
All Cases Filed	0	1
All Hearings Set	0	1
All Hearings Conducted	0	0
All Orders Issued	0	6
All Initial Decisions/Final Determinations Issued	0	0

¹ Many of the Divisions present cases to the Hearings Division that ultimately settle or reach a resolution before a case reaches a full hearing. This table shows the number of regulatory hearing matters before the Division, including both hearings and settled cases.

² The number of Tax hearings conducted reflects some cases where protests filed by different taxpayers have been consolidated into one case for issuance of decision.

Continued on Page 36



BY THE NUMBERS - EDO

Non Motor Vehicle Case Metrics ¹

Fiscal Years 2017 and 2018

	2017	2018
Auto Industry Enforcement Division - Automobile Salesperson Licensing Denial and Discipline		
All Cases Filed	19	23
All Hearings Set	20	23
All Hearings Conducted	18	18
All Orders Issued	45	45
All Initial Decisions/Final Determinations Issued	16	17
Marijuana Enforcement Division Including Medical and Retail		
All Cases Filed	60	35
All Hearings Set	79	27
All Hearings Conducted	2	5
All Orders Issued	456	177
All Initial Decisions/Final Determinations Issued	1	5
Division of Motor Vehicles (DMV) - Emissions Tester Certifications		
All Cases Filed	0	1
All Hearings Set	0	1
All Hearings Conducted	0	1
All Orders Issued	1	4
All Initial Decisions/Final Determinations Issued	1	1
Miscellaneous/Non-Licensing DMV Cases		
Racing Division	0	0
CDL and Third Party Tester Certifications	0	0

¹ Many of the Divisions present cases to the Hearings Division that ultimately settle or reach a resolution before a case reaches a full hearing. This table shows the number of regulatory hearing matters before the Division, including both hearings and settled cases.

² The number of Tax hearings conducted reflects some cases where protests filed by different taxpayers have been consolidated into one case for issuance of decision.



BY THE NUMBERS - DMV

Traffic Penalty Assessments ¹

Fiscal Years 2014 to 2018

	2014	2015	2016	2017	2018
Number of Penalty Assessments	102,539	100,553	105,136	149,933	159,005
Penalty Assessment Collections	\$13,562,379	\$14,491,527	\$15,077,050	\$14,360,668	\$13,808,503

¹ The number of traffic penalty assessments does not necessarily equate to traffic penalty assessments collected. DMV collects the funds if the customer elects to pay the ticket within 40 days. Otherwise, the department forwards the ticket to court without collecting any funds.

Motor Vehicle Titles Received

Fiscal Years 2014 to 2018

	2014	2015	2016	2017	2018
Title Applications Received	1,621,277	1,561,035	1,850,487	1,860,984	1,916,619
Title Revenues ¹	\$5,188,086	\$4,995,312	\$5,921,558	\$5,955,148	\$6,133,181

¹ Title revenue only includes state revenue collected. For each \$7.20 title fee, the state retains \$3.20, and \$4.00 is retained by the county per C.R.S. §42-6-138 (1) (a).

Motor Vehicle Emissions Licenses and Collections

Fiscal Years 2014 to 2018

	2014	2015	2016	2017	2018
Licenses:					
Stations Licensed	87	81	82	81	83
Inspectors Licensed	593	496	480	479	426
Total Licenses in Force	680	577	562	560	509
Stations Renewed	51	49	53	66	53
Inspectors Renewed	173	161	224	171	156
Total Licenses Renewed	224	210	277	237	209
Collections:					
Station Licenses	\$960	\$700	\$795	\$1,050	\$840
Inspector Licenses	\$5,245	\$4,730	\$5,235	\$4,215	\$4,095
Exempt Window Stickers	\$35,100	\$48,500	\$36,050	\$36,250	\$35,650
Vehicle Inspection Reports	\$302,656	\$285,070	\$264,043	\$261,437	\$257,409
Emissions Penalty Assessment	\$381,810	\$278,475	\$401,775	\$310,155	\$843,227
Total Collections ¹	\$725,771	\$617,475	\$707,898	\$613,107	\$1,141,221

¹ May not sum to total due to rounding.



BY THE NUMBERS - DMV

Driver Record Administration

	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017 ¹	2018 ¹
Excessive Points	7,380	7,811	5,534	7,010	7,262
Adult Impaired Driving Arrests ²	24,592	23,581	19,871	18,254	19,289
License on Hold by Another State	4,071	4,409	3,638	6,483	12,622
DUI Convictions	3,944	3,463	3,142	6,995	15,025
Habitual Traffic Offender	2,887	2,567	2,437	2,540	2,653
Accident Without Insurance	1,441	1,552	1,595	4,480	11,791
Driving Without Insurance	21,050	18,448	17,490	14,136	6,815
Vehicular Assault/Homicide	153	211	189	197	189
Underage Drinking and Driving	1,373	1,178	993	829	199
Underage Buy / Possess Alcohol	613	422	385	289	333
Child Support Arrears ³	18,774	18,645	17,426	34,505	52,961
Unpaid Ticket / Failure to Appear in Court	77,519	76,662	74,128	86,926	114,685
All Others	48,129	43,503	42,922	66,513	215,613
Total Restraints	211,926	202,452	189,750	249,157	459,437
License Reinstatements Tendered	78,484	94,928	87,878	81,681	73,196
Reinstatement Fees Collected	\$7,458,928	\$7,308,834	\$6,848,249	\$7,332,049	\$6,953,530
Change of Address/Name	46,736	35,305	33,798	25,847	27,531

Driver Records

	2014	2015	2016	2017	2018
Provided to Public	73,277	73,101	67,216	68,035	116,347
Provided to Courts	151,739	143,823	150,927	151,814	174,232

¹The Motor Vehicle Division implemented a new computer system, DRIVES, during Fiscal Year 2017, which changed the way some data was tracked. Variances in data are generally due to new tracking methods.

²This value includes controlled substance convictions. The decrease in Fiscal Year 2017 may be attributed to increased awareness campaigns through Colorado Department of Transportation and Colorado Task Force on Drunk and Impaired Driving, as well as increased awareness and usage of rideshare services.

³This number was increased in Fiscal Year 2017 as a result of a systems processing error in the Colorado Department of Human Services computer system, which caused approximately 13,000 child support compliance letters to be issued in error.

International Registration Plan (IRP) Registrations and Collections

	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017	2018
Total Number of Colorado-Based IRP Vehicles	19,827	20,037	20,274	20,509	19,905
Registration Fees Collected in Colorado that Remained in Colorado	\$16,945,828	\$17,563,603	\$20,546,618	\$25,696,187	\$23,313,097
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Colorado	\$46,310,010	\$51,728,416	\$53,600,633	\$50,826,501	\$55,902,007
Total IRP Collection for Colorado ¹	\$63,255,838	\$69,292,019	\$74,147,251	\$76,522,688	\$79,215,104

¹ May not sum to total due to rounding.



BY THE NUMBERS - DMV

Driver License Administration

Fiscal Year 2018

Documents Issued		Total	
Total IDs In Force			599,133
Total Permits In Force			139,997
Total Regular Licenses In Force			3,994,529
Total CDL Licenses In Force			131,014
Total Motorcycle Endorsements In Force			413,564
Type of License Issued	State Offices	County Offices	Total
Adult License	939,066	126,664	1,065,730
Minor License	82,453	6,205	88,658
Provisional License	15,556	189	15,745
Probationary License	1,075	0	1,075
Commercial Driver License	43,944	1,344	45,288
Total Licenses Issued	1,082,094	134,402	1,216,496
Type of Permit Issued	State Offices	County Offices	Total
Adult Permits	61,060	828	61,888
Minor Permits	79,774	1,598	81,372
Provisional Permits	9,196	127	9,323
Motorcycle Instruction Permits	5,301	157	5,458
Commercial Driver Instruction Permits	15,470	349	15,819
Total Permits Issued	170,801	3,059	173,860
Total Licenses and Permits Issued	1,252,895	137,461	1,390,356
Endorsements/Miscellaneous	State Offices	County Offices	Total
Motorcycle Endorsements	86,132	4,855	90,987
Colorado I.D. Cards	155,121	12,425	167,546
Organ Donors	957,235	103,950	1,061,185
Examinations	State Offices	County Offices	Total
Written Tests Passed	237,291	3,340	240,631
Written Tests Failed	170,084	1,915	171,999
Driver Road Tests Passed	136,739	3,572	140,311
Driver Road Tests Failed	7,589	109	7,698
Physical Referrals ¹	13,655	2,685	16,340
Special Re-Examinations	2,763	57	2,820
Voter Registration	423,989	18,206	442,195
Online Renewals - Driver's Licenses Issued	198,964	NA	198,964
Online Renewals - ID Cards Issued	10,317	NA	10,317
Renewal by Mail / Reissue Out of State	2,178	NA	2,178
Motor Vehicle Records	289,409	1,125	290,534
Reinstatements	74,227	NA	74,227

¹ This data includes referrals for medical and eye exams.
 NA - Not applicable



BY THE NUMBERS - DMV

Vehicle License Fees and Specific Ownership Tax Collected by County

Fiscal Year 2018

County	License Fee ¹	Ownership Tax ²
Adams	\$50,557,925	\$55,550,944
Alamosa	\$1,749,675	\$1,513,627
Arapahoe	\$56,836,856	\$72,199,254
Archuleta	\$1,798,320	\$1,887,327
Baca	\$537,911	\$407,417
Bent	\$468,443	\$310,414
Boulder	\$24,260,419	\$34,467,092
Broomfield	\$5,159,594	\$9,503,862
Chaffee	\$2,674,831	\$2,542,958
Cheyenne	\$395,585	\$351,002
Clear Creek	\$1,360,314	\$1,607,238
Conejos	\$1,032,343	\$690,539
Costilla	\$527,017	\$340,920
Crowley	\$349,723	\$197,273
Custer	\$799,599	\$761,941
Delta	\$3,909,863	\$2,843,650
Denver	\$49,954,030	\$70,935,530
Dolores	\$313,428	\$234,122
Douglas	\$31,995,374	\$57,474,808
Eagle	\$6,337,550	\$9,525,044
El Paso	\$59,995,565	\$62,596,394
Elbert	\$4,343,448	\$4,876,565
Fremont	\$4,883,693	\$4,131,381
Garfield	\$7,886,778	\$8,490,413
Gilpin	\$857,047	\$910,952
Grand	\$2,377,139	\$2,573,288
Gunnison	\$2,028,228	\$1,961,956
Hinsdale	\$152,041	\$115,237
Huerfano	\$877,178	\$648,947
Jackson	\$356,356	\$246,883
Jefferson	\$48,714,673	\$72,727,446
Kiowa	\$263,160	\$194,319
Kit Carson	\$1,227,361	\$1,022,905
Lake	\$900,192	\$772,996
La Plata	\$6,287,068	\$6,820,144
Larimer	\$32,176,615	\$40,012,990
Las Animas	\$1,737,078	\$1,483,259
Lincoln	\$695,535	\$514,311
Logan	\$2,324,558	\$2,017,908

¹ Fee includes clerk hire fee retained by the county where the vehicle is registered.

² Ownership tax figures do not include 2% vehicle rental specific ownership tax (SOT) or 2% special mobile machinery rental SOT collected by the county.

³ May not sum to total due to rounding.

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BY THE NUMBERS - DMV

Vehicle License Fees and Specific Ownership Tax Collected by County

Fiscal Year 2018

County	License Fee ¹	Ownership Tax ²
Mesa	\$17,421,131	\$17,168,582
Mineral	\$164,621	\$167,946
Moffat	\$1,779,924	\$1,706,416
Montezuma	\$3,013,447	\$2,657,646
Montrose	\$5,049,716	\$4,360,324
Morgan	\$3,868,956	\$4,127,643
Otero	\$1,967,084	\$1,487,791
Ouray	\$678,303	\$812,450
Park	\$2,906,879	\$3,019,575
Phillips	\$654,681	\$627,161
Pitkin	\$2,204,273	\$3,805,565
Prowers	\$1,362,342	\$951,309
Pueblo	\$15,042,699	\$13,506,994
Rio Blanco	\$1,075,975	\$1,092,610
Rio Grande	\$1,603,189	\$1,310,072
Routt	\$3,091,045	\$3,897,660
Saguache	\$942,687	\$610,229
San Juan	\$93,303	\$65,503
San Miguel	\$953,786	\$1,234,895
Sedgwick	\$349,807	\$256,264
Summit	\$3,547,568	\$5,260,265
Teller	\$3,007,515	\$3,194,415
Washington	\$867,966	\$637,127
Weld	\$35,427,854	\$44,981,184
Yuma	\$1,724,659	\$1,575,766
Total ³	\$527,901,922	\$653,978,647

¹ Fee includes clerk hire fee retained by the county where the vehicle is registered.

² Ownership tax figures do not include 2% vehicle rental specific ownership tax (SOT) or 2% special mobile machinery rental SOT collected by the county.

³ May not sum to total due to rounding.



BY THE NUMBERS - DMV

Registered Vehicles by Type and County

Fiscal Year 2018

County	Bus	Dealer	Farm Truck / Tractor	GWV Truck / Trailer	Light Truck	Motorcycle	Motorhome	Passenger	Recreational Truck	Special Mobile Machinery	Special Use Truck ¹	Trailer	Total
Adams	742	3,100	1,234	5,199	99,065	15,710	3,139	304,768	1,595	25,039	1,400	48,990	509,981
Alamosa	59	91	1,013	212	4,720	568	120	9,221	206	401	21	3,974	20,606
Arapahoe	963	5,853	759	1,682	80,830	15,519	1,913	444,053	1,495	4,810	301	32,523	590,701
Archuleta	50	7	253	154	5,005	769	213	9,102	843	385	21	5,103	21,905
Baca	31	18	1,779	61	1,104	142	30	2,035	9	74	14	1,870	7,167
Bent	25	8	806	46	1,331	113	38	2,297	13	34	0	1,334	6,045
Boulder	660	1,591	884	576	39,112	10,358	1,576	208,830	475	4,023	175	20,776	289,036
Broomfield	38	323	17	88	8,498	2,081	325	47,955	156	210	25	3,872	63,588
Chaffee	144	86	229	273	7,290	1,393	361	14,298	293	492	48	7,153	32,060
Cheyenne	21	0	880	62	748	98	12	1,183	9	77	5	1,110	4,205
Clear Creek	54	4	57	90	3,773	741	213	9,212	130	130	9	2,125	16,538
Conejos	24	19	1,734	55	2,617	363	49	5,254	46	32	8	3,013	13,214
Costilla	3	13	551	30	1,713	199	50	2,819	19	7	0	1,260	6,664
Crowley	12	10	478	40	1,018	121	40	1,904	13	67	4	1,098	4,805
Custer	13	2	307	57	2,417	351	117	3,658	56	86	33	2,595	9,692
Delta	95	158	1,703	306	10,740	1,475	467	20,266	1,839	349	36	12,046	49,480
Denver	1,231	2,620	11	3,406	77,879	13,503	1,360	459,879	407	10,210	318	20,635	591,459
Dolores	16	13	560	32	824	120	27	1,300	58	16	0	1,113	4,079
Douglas	539	1,701	1,140	850	44,503	10,812	1,395	233,422	891	3,590	142	26,986	325,971
Eagle	294	39	197	528	15,296	2,392	454	43,267	135	817	105	8,239	71,763
El Paso	1,546	3,823	1,954	2,708	110,090	23,610	4,490	454,989	7,014	7,513	484	59,186	677,407
Elbert	48	59	1,399	444	11,653	1,603	460	20,309	395	1,004	14	11,562	48,950
Fremont	119	162	1,104	461	11,758	2,687	632	27,340	2,596	1,003	72	11,768	59,702
Garfield	247	333	761	996	19,641	2,446	609	38,855	1,419	2,158	171	14,099	81,735
Gilpin	19	0	61	81	2,560	559	132	5,682	121	82	1	1,596	10,894
Grand	95	19	326	278	6,758	956	235	12,183	165	605	54	5,732	27,406
Gunnison	78	62	352	195	5,851	986	165	11,269	636	314	43	5,319	25,270
Hinsdale	3	7	24	30	422	97	19	950	5	23	0	517	2,097
Huerfano	2	2	353	72	2,893	342	111	4,699	40	95	7	2,194	10,810
Jackson	11	12	401	50	950	76	33	1,167	33	100	4	1,149	3,986
Jefferson	847	2,466	699	1,412	96,179	23,389	3,584	401,610	3,556	3,446	105	54,342	591,635
Kiowa	8	0	758	32	475	52	11	834	12	41	3	997	3,223
Kit Carson	49	73	2,326	143	2,794	329	61	4,521	26	162	18	3,356	13,858
Lake	26	0	26	78	3,052	341	84	5,539	135	92	34	1,617	11,024
La Plata	178	267	1,221	364	16,245	2,982	595	35,230	2,612	1,462	92	14,476	75,724
Larimer	566	2,189	2,316	1,266	64,019	14,495	2,301	222,729	4,146	5,355	287	45,396	365,065

¹ Public utility vehicles are included with special use trucks beginning with the 2017 Annual Report.

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BY THE NUMBERS - DMV

Registered Vehicles by Type and County

Fiscal Year 2018

County	Bus	Dealer	Farm Truck / Tractor	GWV Truck / Trailer	Light Truck	Motorcycle	Motorhome	Passenger	Recreational Truck	Special Mobile Machinery	Special Use Truck ¹	Trailer	Total
Las Animas	22	37	1,427	149	5,150	617	123	8,929	42	267	19	3,737	20,519
Lincoln	27	47	1,298	77	1,634	229	54	3,115	28	48	9	1,994	8,560
Logan	74	172	2,454	216	5,888	886	169	12,086	95	335	25	5,936	28,336
Mesa	309	1,114	1,812	1,311	44,482	6,245	1,609	91,113	2,373	3,579	137	35,186	189,270
Mineral	4	0	22	12	511	76	18	958	8	10	0	598	2,217
Moffat	45	85	751	213	4,936	559	156	7,325	1,039	400	7	5,757	21,273
Montezuma	88	121	2,355	271	8,892	1,062	330	15,112	226	530	12	9,417	38,416
Montrose	136	248	1,907	474	12,073	1,717	517	26,046	3,501	621	91	13,550	60,881
Morgan	67	182	2,648	385	9,569	1,122	252	19,075	288	767	44	7,951	42,350
Otero	55	96	1,719	190	5,639	721	140	11,309	124	241	14	4,378	24,626
Ouray	26	0	129	39	1,988	454	94	4,094	79	91	2	1,792	8,788
Park	19	12	224	210	8,740	1,525	405	15,471	212	171	114	6,740	33,843
Phillips	17	0	1,206	54	1,487	227	32	2,838	2	36	11	1,983	7,893
Pitkin	252	6	106	107	3,841	1,276	159	16,131	30	217	2	2,284	24,411
Prowers	60	298	1,569	147	3,991	419	80	6,744	79	176	4	3,345	16,912
Pueblo	296	951	1,348	890	39,742	5,910	1,341	99,693	1,138	1,991	193	23,257	176,750
Rio Blanco	29	21	695	168	3,356	234	74	3,388	124	399	23	3,545	12,056
Rio Grande	50	17	1,608	158	4,158	468	107	7,418	444	120	34	4,499	19,081
Routt	194	48	860	289	7,821	1,443	331	17,954	882	464	66	6,836	37,188
Saguache	26	0	1,065	98	2,587	289	93	4,329	50	31	6	2,465	11,039
San Juan	4	0	0	7	336	80	18	555	15	10	1	189	1,215
San Miguel	29	3	141	103	2,635	614	87	6,232	32	264	10	1,883	12,033
Sedgwick	7	13	597	41	903	109	30	1,657	11	28	3	975	4,374
Summit	162	70	24	273	8,665	1,555	355	24,258	66	522	35	4,652	40,637
Teller	68	22	165	188	8,026	1,740	496	18,868	930	319	53	6,987	37,862
Washington	43	13	2,356	77	1,448	259	41	3,293	19	127	17	2,821	10,514
Weld	446	2,030	7,712	3,903	82,475	12,410	2,016	186,060	1,769	10,160	656	53,873	363,510
Yuma	40	92	2,894	198	3,626	463	69	5,991	13	162	27	4,990	18,565
State Issued	1,551	4,499	15	724	5,431	360	39	12,191	16	1,032	4	3,497	29,359
Total	13,002	35,327	67,780	33,329	1,053,853	194,847	34,656	3,704,862	45,234	97,422	5,673	664,238	5,950,223

¹ Public utility vehicles are included with special use trucks beginning with the 2017 Annual Report.



BY THE NUMBERS - DMV

Vehicle Registrations by Plate Type

Fiscal Year 2018		Fiscal Year 2018	
Plate Type	Number of Plates	Plate Type	Number of Plates
Adopt a Shelter Pet	18,393	Dealer Full Use	9,720
Agriculture & Natural Resources	1,123	Dealer In-Transit	3,867
Air Force Academy	549	Dealer Motorcycle Demo	832
Air Force Commemorative	11,854	Dealer Motorcycle Full Use	220
Air Force Cross	11	Denver Broncos Charities	19,208
Air Force Cross Handicap	0	Denver Firefighters	952
Alive at 25	83	Denver Nuggets	475
ALS	216	Depot	722
Always Buy Colorado	147	Disabled Veteran	38,320
American Indian	1,837	Disabled Veteran Handicap	5,142
Autocycle	0	Distinguished Flying Cross	185
Boy Scouts	1,259	Distinguished Flying Cross Handicap	0
Breast Cancer Awareness	35,396	Distinguished Service Cross	13
Bronze Star	1,717	Distinguished Service Cross Handicap	0
Bronze Star Handicap	2	Donate Life	7,382
Bronze Star for Valor	233	Emergency Medical Services	927
Bronze Star for Valor Handicap	0	Fallen Air Force	34
Bus	5,097	Fallen Air Force Handicap	0
Call Letters	2,161	Fallen Army	229
Child Loss Awareness	2,058	Fallen Army Handicap	1
City	22,088	Fallen Coast Guard	0
Civil Air Patrol	258	Fallen Coast Guard Handicap	0
Civil Air Patrol Handicap	0	Fallen Heroes	4,234
Collector	104,140	Fallen Marines	79
Colorado Avalanche	2,450	Fallen Marines Handicap	0
Colorado Carbon Fund	1,294	Fallen Navy	19
Colorado College	1,018	Fallen Navy Handicap	0
Colorado Horse Development Authority	3,018	Farm	66,130
Colorado Mesa University	771	Firefighter	20,071
Colorado National Guard	489	Flight for Life Colorado	730
Colorado National Guard Handicap	1	Fleets	150,597
Colorado Rockies	2,378	Former Prisoner of War	104
Colorado School of Mines	2,547	Former Prisoner of War Handicap	0
Colorado Ski Country	19,724	Fort Lewis College	135
Colorado State University	5,689	Girl Scouts	313
Colorado State University at Pueblo	817	Greyhound Lovers	2,948
Columbine	93,335	GW Truck/Tractor	24,703
County	28,791	Honorably Discharged Veteran	41,661
Craig Hospital	417	Honorably Discharged Veteran Handicap	50
Dealer Demo	16,198	Horseless Carriage	6,173

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BY THE NUMBERS - DMV

Vehicle Registrations by Plate Type

Fiscal Year 2018		Fiscal Year 2018	
Plate Type	Number of Plates	Plate Type	Number of Plates
Italian - American Heritage	3,835	Purple Heart	4,285
Juvenile Diabetes	1,835	Purple Heart Handicap	26
Kids First	2,260	Raptor	2,682
Knights of Columbus	406	Recreational Truck	40,550
Korean War Veteran	494	Regis University	772
Korean War Veteran Handicap	6	Rental	78,022
Light Truck Designer	18,922	Rocky Mountain National Park	5,662
Light Truck Designer Personalized	2,002	Share the Road	5,927
Light Truck Regular	835,897	Silver Star	206
Light Truck Regular Personalized	5,771	Silver Star Handicap	0
Livery	1,786	Special Use Truck	4,035
Low Power Scooter	6,026	Street Rod	611
Low Speed Electric	108	Special Mobile Machinery Dealer Demo	12
Manufacturer	394	Special Mobile Machinery / Exempt	53,974
Masonic Family	745	State of Colorado	12,985
Medal of Honor	5	State Parks	2,495
Medal of Honor Handicap	0	Support Public Education	660
Metropolitan State College	783	Support the 10th Mountain Division	3,602
Motorcycle Regular	176,397	Taxicab	1,226
Motorcycle Regular Personalized	2,566	Tow Truck	2,038
Motor Home	29,775	Trailer Utility	512,454
Naval Reserve	257	Trailer Camper	77,537
Navy Cross	3	Trailer Coach	45,777
Navy Cross Handicap	0	Trailer Multi-Purpose	1,848
NORAD Command Commemorative	1,002	Transporter	3,383
NORAD Command Commemorative Handicap	3	U.S. Air Force	7,638
Operations Desert Shield/Storm	1,244	U.S. Air Force Handicap	5
Operations Desert Shield/Storm Handicap	2	U.S. Army	9,571
Passenger Designer	87,876	U.S. Army Handicap	13
Passenger Designer Personalized	11,429	U.S. Army Fourth Infantry Division	682
Passenger Regular	2,908,344	U.S. Army Fourth Infantry Division Handicap	1
Passenger Regular Personalized	26,567	U.S. Army Special Forces	601
Pearl Harbor Survivor	14	U.S. Army Special Forces Handicap	2
Pearl Harbor Survivor Handicap	0	U.S. Army Tenth Mountain Division	419
Persons with Disabilities	40,675	U.S. Army Tenth Mountain Division Handicap	0
Pioneer	35,982	U.S. Coast Guard	748
Political Delegation	115	U.S. Coast Guard Handicap	2
Protective Order of Elks	468	U.S. Marine Corps	16,623
Protect Our Rivers	2,502	U.S. Marine Corps Handicap	14
Public Utilities Commission	293	U.S. Navy	6,884

Continued on **Page 46**



BY THE NUMBERS - DMV

Vehicle Registrations by Plate Type

Fiscal Year 2018		Fiscal Year 2018	
Plate Type	Number of Plates	Plate Type	Number of Plates
U.S. Navy Handicap	10	Veteran of Afghanistan War	1,495
U.S. Navy SEALS	64	Veteran of Afghanistan War Handicap	0
U.S. Navy SEALS Handicap	0	Veteran of Iraq War	2,198
U.S. Olympic Committee	14	Veteran of Iraq War Handicap	1
U.S. Support the Troops	10,401	Vietnam War Veteran	8,316
USS Colorado Submarine	553	Vietnam War Veteran Handicap	25
USS Colorado Submarine Handicap	0	Western State College	797
University of Colorado	12,258	Wildlife Supporting	12,297
University of Colorado at Colorado Springs	154	World War II	109
University of Denver	1,359	World War II Handicap	7
University of Northern Colorado	1,424	Total	5,955,978



BY THE NUMBERS - LOTTERY

Lottery Sales Distribution (millions of dollars)

	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017	2018
Cash 5	\$19.2	\$19.3	\$19.0	\$17.6	\$17.7
Cash 5 EZ Match ¹	NA	NA	NA	\$1.1	\$3.9
Lotto	\$33.8	\$29.8	\$27.4	\$30.6	\$28.5
Powerball	\$84.5	\$72.0	\$115.1	\$73.0	\$88.1
Scratch	\$362.0	\$377.2	\$395.2	\$380.2	\$407.5
Mega Millions	\$36.8	\$31.0	\$28.8	\$25.8	\$38.4
Pick 3	\$8.7	\$8.7	\$8.9	\$11.0	\$12.2
Lucky For Life ²	NA	NA	NA	\$16.0	\$15.7
Total ³	\$545.0	\$538.0	\$594.4	\$555.3	\$612.0

¹ Cash 5 EZ Match began May 7, 2017.

² Lucky For Life began July 17, 2016.

³ May not sum to total due to rounding.

NA - Not applicable

Lottery Fund Distribution (millions of dollars)

	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017	2018
Great Outdoors Colorado	\$60.3	\$62.0	\$63.7	\$64.5	\$66.2
Conservation Trust Fund	\$52.1	\$51.2	\$57.4	\$53.4	\$56.3
Colorado Parks and Wildlife	\$13.0	\$12.8	\$14.4	\$13.3	\$14.1
Building Excellent Schools Today Program (BEST)	\$4.7	\$2.0	\$8.1	\$2.3	\$4.1
Total ¹	\$130.1	\$128.0	\$143.6	\$133.5	\$140.7

¹ May not sum to total due to rounding.

NA - Not applicable



BY THE NUMBERS - ENF

Auto Industry Division

Fiscal Years 2014 to 2018

Licensing Activity	2014	2015	2016	2017	2018
Dealer Licenses Processed	4,383	4,200	4,558	4,730	4,579
Dealer License Revenues	\$1,483,633	\$1,344,379	\$1,548,317	\$1,586,494	\$1,596,341
Salesperson Licenses Processed	14,912	15,752	16,335	17,521	17,232
Salesperson License Revenues	\$1,475,330	\$1,476,250	\$1,466,750	\$1,731,723	\$1,757,894

Dealer Licenses Issued

Fiscal Year 2018

License Types	Issued
Buyer Agent-Original	1
Buyer Agent-Renewal	3
Dealers-New-Original	29
Dealers-New-Renewal	578
Dealers-New-Powersports-Original	6
Dealers-New-Powersports-Renewal	79
Dealers-Used-Original	116
Dealers-Used-Renewal	1,302
Dealers-Used-Powersports-Original	8
Dealers-Used-Powersports-Renewal	44
Manufacturers-Original	37
Manufacturers-Renewal	199
Manufacturers-Powersports-Original	6
Manufacturers-Powersports-Renewal	21
Manufacturers Distributor-Original	13
Manufacturers Distributor-Renewal	26
Manufacturers Distributor-Powersports-Original	2
Manufacturers Distributor-Powersports-Renewal	3
Manufacturer Distributor Branch-Original	0
Manufacturer Distributor Branch-Renewal	0
Manufacturer Distributor Branch-Powersports-Original	0
Manufacturer Distributor Branch-Powersports-Renewal	0
Manufacturers Rep-Original	175
Manufacturers Rep-Renewal	369
Manufacturers Rep-Powersports-Original	0
Manufacturers Rep-Powersports-Renewal	0
Wholesale Auction-Original	1

Fiscal Year 2018

License Types	Issued
Wholesale Auction-Renewal	4
Wholesale Auction-Powersports-Original	0
Wholesale Auction-Powersports-Renewal	0
Wholesalers-Original	33
Wholesalers-Renewal	321
Wholesalers-Powersports-Original	3
Wholesalers-Powersports-Renewal	2
Additional Location	403
Powersports-Additional Location	79
Ownership Change	63
Powersports-Ownership Change	2
Name Change	41
Powersports-Name Change	4
Off-Premise	432
Powersports-Off Premise	0
Address Change	133
Powersports-Address Change	5
Class Change	34
Powersports-Class Change	2
Temp Out of State-Dealer	0
Subtotal	4,579
Salespersons-Original	4,159
Salespersons-Renewal	8,719
Salespersons-Multiple	1,141
Salespersons-Transfer	2,766
Salespersons-Reprint	447
Subtotal	17,232
Total	21,811



BY THE NUMBERS - ENF

Investigation Activity					
	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017	2018
Consumer Complaints Received	1,225	1,218	1,242	1,067	1,035
Investigations Completed	1,270	1,220	1,297	1,189	994
Violations/Founded Complaints	656	697	761	671	621
Criminal Summonses Issued	23	25	12	23	12
Cases Presented to the Dealer Board	159	153	93	141	123
Warning Letters Issued	225	321	420	406	407
Verbal Warning Issued	238	181	122	97	64
Criminal Cases Referred to Another Agency	11	11	5	2	3
Compliance Inspections	3	0	0	0	5
Background Investigations Initiated	792	718	793	863	820
Background Investigations Completed	765	710	823	822	850

Dealer Board Fines					
	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017	2018
Fines Ordered	DNA	\$712,500	\$827,500	\$217,500	\$104,500
Fines in Abeyance	\$469,500	\$518,950	\$420,100	\$120,800	\$40,500
Fines Imposed	\$222,000	\$193,550	\$407,300	\$96,700	\$64,000
Payments	\$217,834	\$176,566	\$141,075	\$91,241	\$85,706

DNA - Data not available.

Limited Stakes Gaming Revenue and Expenditures ¹	
	Fiscal 2018
	2018
Total Gaming Revenues ²	\$127,216,950
Plus:	
Fiscal Year 2017 Escrow	\$2,485,425
Less:	
Division of Gaming and Limited Gaming Control Commission Expenditures	(\$15,385,240)
Fiscal Year 2018 Escrow	(\$2,699,464)
Net Total Available for Distribution ³	\$111,617,671

¹ These figures are based on an accrual basis and include interest and pass-through revenue and costs.
² Includes \$19,132 of interest income in the Extended Gaming Fund during Fiscal Year 2018.
³ May not sum to total due to rounding.

Tobacco Enforcement					
	Fiscal Years 2014 to 2018				
	2014	2015	2016	2017	2018
Tobacco Compliance Checks	2,283	3,145	2,767	2,339	1,875
Violations	164	261	235	142	148



BY THE NUMBERS - ENF

Limited Stakes Gaming Fund Distribution

Fiscal Years 2014 to 2018

	2014	2015 ¹	2016	2017	2018
Limited Gaming Revenue	\$106,322,700	\$111,421,159	\$118,073,006	\$119,169,899	\$127,197,818
Commission/Division Expenses	\$13,877,185	\$13,981,725	\$14,561,705	\$15,022,463	\$15,385,240
Total Amount Distributed	\$92,219,372	\$97,218,342	\$103,684,917	\$104,082,249	\$111,617,671
State General Fund	\$11,820,185	\$13,571,425	\$15,463,715	\$15,231,191	\$16,895,831
Local Government Gaming Impact Fund	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,443,865
Tourism Promotion Fund	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
State Historical Society	\$23,475,304	\$24,455,998	\$25,515,681	\$25,385,467	\$26,566,229
Film Incentives Cash Fund / Colorado Office of Film, Television and Media	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Bioscience Discovery Evaluation Grant Program ²	\$5,500,000	NA	NA	NA	NA
Advanced Industries Acceleration Cash Fund ³	NA	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
Innovative Higher Ed Research Fund	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Creative Industries Cash Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Limited Gaming Counties:					
Gilpin County	\$8,373,641	\$8,780,053	\$9,162,681	\$9,095,250	\$9,530,825
Teller County	\$1,687,203	\$1,701,089	\$1,772,611	\$1,784,236	\$1,854,702
Limited Gaming Cities:					
City of Black Hawk	\$6,244,431	\$6,592,639	\$6,864,629	\$6,792,426	\$7,090,337
Central City	\$733,603	\$724,072	\$770,938	\$786,949	\$852,017
City of Cripple Creek	\$1,406,003	\$1,417,574	\$1,477,176	\$1,486,863	\$1,545,585

¹ Beginning with Fiscal Year 2015, revenues and escrow no longer include the unrealized gain or loss number. This is a more accurate reflection of both revenues and escrow.
² Beginning with Fiscal Year 2015, the limited gaming fund revenue transfer to the bioscience discovery evaluation cash fund was repealed.
³ Limited gaming fund revenue transfer to the advanced industries acceleration cash fund began Fiscal Year 2015.
 NA - Not applicable

Revenue Distribution Resulting from Amendment 50 ¹

Fiscal Years 2014 to 2018

	2014	2015	2016	2017	2018
Cities of Black Hawk, Central City and Cripple Creek	\$837,900	\$987,549	\$1,255,749	\$1,341,986	\$1,673,828
Gilpin and Teller Counties	\$1,005,480	\$1,185,059	\$1,506,898	\$1,610,384	\$2,008,593
Community College System	\$6,535,622	\$7,702,884	\$9,794,840	\$10,467,496	\$13,055,859
Total Due to Extended Gaming Recipients ²	\$8,379,002	\$9,875,492	\$12,557,487	\$13,419,866	\$16,738,280

¹ Beginning July 2, 2009, Colorado casinos were allowed to increase maximum bets to \$100, offer the games of craps and roulette and remain open 24 hours a day as a result of the passage of Amendment 50. This amendment earmarks additional state revenue generated by these changes for community colleges and the gaming cities and counties.

² May not sum to total due to rounding.



BY THE NUMBERS - ENF

Active Liquor Licenses by Type

Fiscal Years 2014 to 2018

	2014	2015	2016	2017	2018
3.2% Beer Importers License (non-resident) ¹	11	12	12	12	14
3.2% Beer Manufacturer ¹	5	5	6	6	6
3.2% Beer Manufacturer (non-resident) ¹	6	5	5	5	5
3.2% Retail Beer	1,552	1,534	1,558	1,551	1,599
3.2% Special Events Permit	11	9	7	7	3
3.2% Wholesale Beer ¹	36	37	44	40	39
Arts Liquor	54	54	55	53	54
Bed and Breakfast Permit ¹	48	45	49	44	38
Beer and Wine	526	562	652	656	704
Beer, Wine, & Spirituous Liquor Special Events Permit ¹	410	329	325	273	247
Brew Pub	111	120	134	143	156
Campus Liquor Complex ²	NA	NA	NA	NA	1
Club Liquor	171	172	171	167	160
Distillery Pub ²	NA	NA	2	2	4
Hotel & Restaurant Liquor	4,399	4,528	4,751	4,810	4,865
Hotel & Restaurant--Optional Premises	223	231	229	227	228
Importer--Malt Liquor ¹	67	71	71	73	80
Importer--Vinous & Spirituous Liquor ¹	425	456	490	497	501
Limited Winery ¹	114	124	135	126	134
Liquor-License Drug Store	13	15	14	12	20
Lodging and Entertainment ²	NA	NA	NA	98	196
Malt Liquor Manufacturer (non-resident) ¹	24	25	29	32	38
Manufacturer--Brewery ¹	150	182	219	236	248
Manufacturer--Distillery/Rectifier ¹	54	69	83	85	98
Manufacturer--Winery ¹	5	5	6	6	7
Optional Premises	65	70	75	74	75
Public Transportation Liquor ¹	22	24	28	27	26
Racetrack Liquor	3	4	4	3	3
Resort Complex	14	13	14	17	18
Retail Gaming Tavern	20	18	18	18	18
Retail Liquor Store	1,563	1,573	1,631	1,600	1,582
Tavern Liquor	1,355	1,366	1,443	1,317	1,233
Wholesale Beer ¹	191	220	266	286	301
Wholesale Liquor ¹	127	138	174	167	182
Wine Delivery Permit ¹	1,223	1,332	1,413	1,484	1,555
Total Licenses	12,998	13,348	14,113	14,154	14,438

¹ These license types are reported at the state level only.

² New license type since the previous Annual Report.

NA - Not applicable



BY THE NUMBERS - ENF

Violations of the Liquor Code and 3.2% Beer Act

Fiscal Years 2014 to 2018

Actions	2014	2015	2016	2017	2018
State Administrative Actions	362	314	452	409	287
State Revocations	5	0	0	4	6
State Suspensions	44	33	57	41	30
State Denials	3	3	3	1	3
Division-Filed Court Cases ¹	1,026	988	874	482	641
Division-Assisted Local Hearings	5	3	1	2	0
Total	1,445	1,341	1,387	939	967

¹The decline in Fiscal Year 2017 Division-Filed Court cases is due to a temporary budget shortfall and subsequent temporary personnel transfers. In Fiscal Year 2018, the Liquor Enforcement Division saw an increase in court cases that were filed but a decrease in administrative actions. This was due to a change in focus on inspections and industry outreach.

Active County-Issued State Liquor Licenses

Fiscal Years 2014 to 2018

County	2014	2015	2016	2017	2018
Adams	616	604	671	669	625
Alamosa	43	47	49	46	43
Arapahoe	865	890	928	919	955
Archuleta	46	50	49	55	51
Baca	7	7	8	8	8
Bent	7	9	9	8	9
Boulder	558	564	602	618	609
Broomfield	125	135	110	116	106
Chaffee	72	75	83	85	82
Cheyenne	7	6	6	6	5
Clear Creek	38	40	39	45	41
Conejos	16	15	14	14	12
Costilla	16	16	17	16	16
Crowley	6	5	5	4	5
Custer	18	19	18	19	14
Delta	68	72	73	64	66
Denver	1,589	1,704	1,811	1,852	1,842
Dolores	13	11	12	11	11
Douglas	379	379	397	392	409
Eagle	275	273	285	294	287
El Paso	926	947	980	1,011	1,046
Elbert	17	18	18	15	15
Fremont	79	82	88	85	90
Garfield	179	183	197	190	187
Gilpin	34	34	41	43	40
Grand	105	107	112	113	113
Gunnison	112	115	117	126	117

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BY THE NUMBERS - ENF

Active County-Issued State Liquor Licenses

Fiscal Years 2014 to 2018

County	2014	2015	2016	2017	2018
Hinsdale	14	14	16	19	16
Huerfano	36	34	34	34	31
Jackson	10	10	11	13	12
Jefferson	865	894	940	960	955
Kiowa	5	6	4	6	6
Kit Carson	24	24	25	24	24
Lake	26	28	34	30	32
La Plata	146	145	146	156	147
Larimer	578	575	620	655	640
Las Animas	57	49	51	54	53
Lincoln	17	16	16	17	17
Logan	37	37	39	36	35
Mesa	226	222	232	221	219
Mineral	14	18	18	18	19
Moffat	35	33	33	31	30
Montezuma	63	62	67	70	64
Montrose	63	60	65	68	70
Morgan	62	60	60	59	54
Otero	37	38	37	35	36
Ouray	38	36	40	45	46
Park	37	38	37	32	36
Phillips	14	13	13	12	11
Pitkin	149	142	145	146	140
Prowers	29	32	30	32	32
Pueblo	312	293	304	317	299
Rio Blanco	28	26	27	27	25
Rio Grande	31	33	32	35	32
Routt	127	133	136	141	132
Saguache	14	12	14	10	11
San Juan	17	21	22	23	21
San Miguel	64	61	63	69	59
Sedgwick	8	9	7	9	8
Summit	218	225	233	240	244
Teller	66	66	69	71	63
Washington	8	10	7	7	7
Weld	345	349	361	347	350
Yuma	24	22	26	26	30
State Total	10,060	10,253	10,753	10,919	10,810



BY THE NUMBERS - ENF

Marijuana Enforcement Activity

Fiscal Years 2014 to 2018

Active Medical Marijuana Licenses	2014	2015	2016	2017	2018
Medical Marijuana Center Business Licenses	493	512	529	509	495
Medical Marijuana-Infused Product Business Licenses	144	183	237	256	253
Medical Marijuana Optional Premises Cultivation Business Licenses	727	763	785	765	725
Medical Marijuana Testing Facility Business Licenses ¹	NA	NA	NA	14	11
Active Retail Marijuana Licenses	2014	2015	2016	2017	2018
Retail Marijuana Store Business Licenses	205	372	435	492	538
Retail Marijuana Product Manufacturer Business Licenses	58	132	193	271	289
Retail Marijuana Optional Premises Cultivation Business Licenses	272	471	572	692	744
Retail Marijuana Testing Facility Business Licenses	7	19	15	13	11

¹ Medical marijuana testing facility businesses were issued licenses beginning the start of Fiscal Year 2017. They were not able to be licensed prior.

NA - Not applicable

Marijuana Licensed Businesses by County

Fiscal Year 2018

All Business Licensing Activity ¹

County	Medical Marijuana		Retail Marijuana	
	Active Licenses ²	Applications Pending as of 6/30/2018	Active Licenses ²	Applications Pending as of 6/30/2018
Adams	24	0	70	0
Alamosa	2	0	0	0
Arapahoe	14	0	54	0
Archuleta	2	0	12	0
Boulder	76	0	144	1
Chaffee	4	0	8	0
Clear Creek	15	0	29	0
Conejos	0	0	6	0
Costilla	5	0	12	0
Crowley	3	0	9	4
Custer	0	0	1	0
Denver	659	0	510	6
Eagle	9	1	18	0
El Paso	359	2	4	0
Elbert	0	0	1	0
Fremont	30	0	0	0
Garfield	20	0	41	0
Gilpin	0	0	8	0

¹ Activity includes licenses and pending applications for centers, cultivations and manufacturers.

² Issued licenses have received state licenses, but may not have local authority approval.

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BY THE NUMBERS - ENF

Marijuana Licensed Businesses by County

Fiscal Year 2018

All Business Licensing Activity ¹

County	Medical Marijuana		Retail Marijuana	
	Active Licenses ²	Applications Pending as of 6/30/2018	Active Licenses ²	Applications Pending as of 6/30/2018
Grand	4	0	8	0
Gunnison	0	0	23	0
Huerfano	3	1	28	1
Jefferson	34	0	24	0
Lake	0	0	10	0
La Plata	12	0	25	0
Larimer	35	0	36	0
Las Animas	15	0	52	0
Mesa	3	0	12	0
Moffat	1	0	3	0
Montezuma	6	0	14	0
Montrose	4	0	0	0
Morgan	8	0	11	0
Otero	2	1	1	1
Ouray	3	0	11	0
Park	5	0	21	0
Pitkin	7	0	11	0
Pueblo	71	3	236	1
Routt	16	0	26	0
Saguache	10	0	56	0
San Juan	0	0	3	1
San Miguel	5	0	13	0
Sedgwick	2	0	2	0
Summit	5	0	15	0
Teller	3	0	0	0
Weld	8	0	14	0
Total	1,484	8	1,582	15

¹ Activity includes licenses and pending applications for centers, cultivations and manufacturers.

² Issued licenses have received state licenses, but may not have local authority approval.



BY THE NUMBERS - ENF

Racing Events

Calendar Years 2013 to 2017

Number of Live Racing Days	2013	2014	2015	2016	2017
Horse Racing	39	38	39	39	39

Racing Licenses, Fees and Fines

Calendar Years 2013 to 2017

Licenses	2013	2014	2015	2016	2017
Licenses Issued	863	1,084	704	962	842
Fees and Fines	2013	2014	2015	2016	2017
Licenses Fees	\$18,233	\$15,566	\$14,563	\$19,731	\$11,410
Fines and Penalties	\$5,217	\$18,300	\$18,900	\$24,336	\$14,825
Investigation Fees	\$745	\$27,170	\$21,270	\$5,400	\$15,730
Printing Fees	\$303	\$261	\$70	\$70	NA
Total ¹	\$24,498	\$61,297	\$54,803	\$49,537	\$41,965

¹ May not sum to total due to rounding.

NA - Not applicable

Horse Breeders and Owners Awards Paid

Calendar Years 2013 to 2017

	2013	2014	2015	2016	2017
Thoroughbreds	\$1,048,475	\$1,044,946	\$1,081,061	\$1,090,490	\$978,910
Quarterhorse	\$196,505	\$200,270	\$204,730	\$231,150	\$209,702
Arabian	\$36,336	\$31,391	\$37,977	\$14,761	\$1,679
Paint	\$1,569	\$293	\$78	\$379	\$99
Appaloosa	\$687	\$96	\$7	\$58	\$15
Harness	\$27,021	\$29,006	\$27,306	\$26,230	\$33,272
Mule	\$0	\$182	\$167	\$45	\$3
Total ¹	\$1,310,593	\$1,306,184	\$1,351,326	\$1,363,113	\$1,223,680

¹ May not sum to total due to rounding.

Funds Distributed for Research and Animal Welfare

Calendar Years 2013 to 2017

	2013	2014	2015	2016	2017
Greyhound Welfare and Adoption	\$80,713	\$77,980	\$77,837	\$77,607	\$73,950
CSU Equine Research Fund	\$83,186	\$86,365	\$86,793	\$87,425	\$70,693
Total ¹	\$163,899	\$164,345	\$164,630	\$165,032	\$144,643

¹ May not sum to total due to rounding.



BY THE NUMBERS - TAX

Number of Income Tax Returns Filed ¹

Income Tax Years 2012 to 2016 ²

Income Tax Return Type	2012	2013	2014	2015	2016
Individual	2,555,356	2,599,415	2,669,565	2,751,000	2,801,464
Corporate	49,268	49,501	49,975	49,620	50,144
Fiduciary	46,725	47,732	47,987	49,045	49,324
Partnership	223,262	229,483	237,468	244,289	251,998
Total	2,874,611	2,926,131	3,004,995	3,093,954	3,152,930

¹ This table summarizes the number of active income tax returns at the time the data was retrieved. If an amended return is processed and replaces the original return, the overwritten original return will not be counted and the active amended return will only be counted once. This data is a proxy for taxpayer population by income tax year. Thus these amounts are not the best approximation for workload totals. For workload estimates, see the table entitled, "Volume of Paper and Electronic Income Tax Returns Processed."

² Income tax year is generally defined as a tax year that begins any day in that calendar year. Some taxpayers have legitimate reasons to file for income tax periods that are less than one year's length, and may therefore have more than one return counted during an income tax year.

Volume of Paper and Electronic Income Tax Returns Processed ¹

Fiscal Years 2014 to 2018

Return Type	2014	2015	2016	2017	2018
Individual					
Paper	533,964	516,939	489,968	483,697	474,068
Electronic	2,066,481	2,174,064	2,316,496	2,374,609	2,470,570
% Electronic	79%	81%	83%	83%	84%
Corporate					
Paper	29,476	27,091	25,001	23,433	22,235
Electronic	20,927	24,062	27,383	30,070	31,098
% Electronic	42%	47%	52%	56%	58%
Fiduciary					
Paper	44,404	33,433	23,471	17,880	16,041
Electronic	3,456	14,641	26,524	32,437	34,552
% Electronic	7%	30%	53%	64%	68%
Partnership					
Paper	76,554	63,791	54,654	49,493	49,003
Electronic	151,422	170,886	190,562	200,946	212,716
% Electronic	66%	73%	78%	80%	81%
Total	2,926,684	3,024,907	3,154,059	3,212,565	3,310,283

¹ The returns processed during the fiscal year may include returns from any income tax year. A taxpayer may have more than one return recorded in a fiscal year due to late or amended returns or due to the timing of when returns are submitted. This data can be used to measure workload by fiscal year. Thus these counts are not the best approximation for taxpayer population. For taxpayer population estimates, see the table titled, "Number of Income Tax Returns Filed."



BY THE NUMBERS - TAX

Individual Income Tax Credits ¹

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2012		2013		2014		2015 ³		2016 ⁴	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Advanced Industry Investment Tax Credit	\$29,743	12	\$22,099	12	\$252,612	35	\$457,019	47	\$445,959	51
Aircraft Manufacturer New Employee Credit	NR	NR	\$9,415	17	\$24,672	23	\$21,311	21	\$41,993	25
Alternative Fuel Refueling Facility Credit	NR	NR	\$20,134	9	\$19,508	14	\$9,432	14	NA	NA
Authorized Instream Flow Incentive Credit	NA	NA	\$7,162	18	\$86,925	201	NA	NA	NA	NA
Business Personal Property Credit	NA	NA	NA	NA	NA	NA	\$325,406	595	\$104,040	235
Certified Auction Group License Fee Credit	NA	NA	NR	NR	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	\$304,396	522	\$315,810	564	\$440,126	717	\$518,825	586	\$492,512	520
Child Care Contribution Credit	\$2,174,155	804	\$15,821,044	16,324	\$23,452,799	18,733	\$26,611,784	22,083	\$23,868,235	16,567
Child Care Expenses Credit	\$2,939,506	29,195	\$2,779,913	28,316	\$4,721,691	33,096	\$5,198,183	33,921	\$5,036,037	32,925

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

² Income tax year is generally defined as a tax year that begins any day in that calendar year.

³ The 2015 credit data was updated in the 2018 Annual Report.

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⁵ May not sum to total due to rounding.

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NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table titled, "Individual and Corporate Enterprise Zone Credits."

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BY THE NUMBERS - TAX

Individual Income Tax Credits ¹

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2012		2013		2014		2015 ³		2016 ⁴	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Colorado Earned Income Tax Credit	NA	NA	NA	NA	NA	NA	\$75,679,152	351,162	\$75,275,357	351,709
Colorado Minimum Tax Credit	\$2,579,895	7,642	\$1,853,006	6,063	\$2,292,954	6,450	\$2,570,070	6,868	\$2,387,510	7,047
Colorado Works Program Credit	\$1,033	8	\$6,120	17	\$14,625	31	\$19,387	37	\$18,665	39
Contaminated Land Redevelopment Credit	\$19,095	5	\$21,884	8	\$18,423	11	\$729,219	15	\$1,112,360	19
Credit for Tax Paid to Another State	\$193,584,122	56,908	\$166,964,051	58,275	\$188,786,639	61,652	\$184,430,271	64,856	\$194,319,953	64,337
Employer Child Care Facility Investment Credit	\$6,006	10	\$7,401	17	\$9,176	22	\$11,677	20	NR	NR
Food Contributed to Hunger Relief Charitable Organizations Credit	NA	NA	NA	NA	NA	NA	\$70,994	272	\$14,130	40
Gross Conservation Easement Credit	\$16,947,502	588	\$12,555,435	526	\$9,880,438	499	\$9,979,500	421	\$6,682,354	303

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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³ The 2015 credit data was updated in the 2018 Annual Report.

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NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table titled, "Individual and Corporate Enterprise Zone Credits."

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BY THE NUMBERS - TAX

Individual Income Tax Credits ¹										
Income Tax Years 2012 to 2016 ²										
	2012		2013		2014		2015 ³		2016 ⁴	
Income Tax Credit	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Historic Property Preservation Credit	\$357,213	93	\$868,557	183	\$863,058	175	\$732,798	137	\$443,704	76
Innovative Motor Vehicle Credit	\$4,410,795	2,049	\$4,917,529	2,116	\$6,096,421	1,794	\$7,657,955	2,271	\$12,303,079	3,058
Job Growth Incentive Credit	\$148,189	7	\$6,092	11	\$123,210	25	\$181,067	60	\$166,612	69
Long-term Care Insurance Credit	\$3,572,270	18,464	\$3,421,234	17,065	\$3,244,341	16,005	\$3,119,434	15,489	\$3,100,049	15,178
Low-income Housing Credit	\$1,249	7	NA	NA	NA	NA	\$7,085	14	\$0	0
Nonrefundable Alternative Fuel Vehicle Credit	\$401,630	352	\$191,693	226	\$198,390	171	NA	NA	NA	NA
Plastic Recycling Investment Credit	NR	NR	NR	NR	\$5,166	8	\$5,537	32	NR	NR
Preservation of Historic Structures Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$178,324	25
Rural Jump-Start Zone Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$8,329	7
School-to-Career Investment Credit	\$4,914	8	\$10,572	20	\$37,519	48	\$30,668	44	\$26,363	37
Total ⁵	\$232,584,336	118,976	\$215,360,214	132,145	\$246,809,446	142,030	\$318,366,774	498,965	\$326,041,597	492,288

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

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NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table titled, "Individual and Corporate Enterprise Zone Credits."



BY THE NUMBERS - TAX

Corporate Income Tax Credits ¹

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2012		2013		2014		2015 ³		2016 ⁴	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Advanced industry investment tax Credit	NA	NA	NA	NA	NA	NA	NR	NR	\$0	0
Aircraft Manufacturer New Employee Credit	\$0	0	NR	NR	NR	NR	NR	NR	NR	NR
Alternative Fuel Refueling Facility Credit	\$0	0	\$0	0	\$0	0	\$0	0	NA	NA
Authorized Instream Flow Incentive Credit	NA	NA	NR	NR	NR	NR	NA	NA	NA	NA
Business Personal Property Credit	NA	NA	NA	NA	NR	NR	\$10,446	29	\$12,214	24
Certified Auction Group License Fee Credit	NA	NA	\$0	0	\$0	0	\$0	0	\$0	0
Child Care Center Investment Credit	NR	NR	NR	NR	\$1,298	3	\$0	0	NR	NR
Child Care Contribution Credit	\$157,680	20	\$599,832	75	\$575,284	52	\$558,991	71	\$712,206	72
Colorado Works Program Credit	NR	NR	NR	NR	\$0	0	NR	NR	\$0	0
Contaminated Land Redevelopment Credit	\$0	0	\$0	0	\$0	0	NR	NR	\$899,204	3
Crop and Livestock Contribution Credit	\$0	0	NR	NR	NR	NR	NR	NR	\$0	0
Employer Child Care Facility Investment Credit	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

² Income tax year is defined as a tax year that begins any day in that calendar year.

³ The 2015 credit data was updated in the 2018 Annual Report.

⁴ The 2016 credit data was updated in the 2018 Annual Report because incomplete partial data was presented in the 2017 Annual Report.

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NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table titled, "Individual and Corporate Enterprise Zone Credits."

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BY THE NUMBERS - TAX

Corporate Income Tax Credits ¹

Income Tax Years 2012 to 2016 ²

Income Tax Credit	2012		2013		2014		2015 ³		2016 ⁴	
	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used	Amount	Credits Used
Food Contributed to Hunger Relief Charitable Organizations Credit	NA	NA	NA	NA	NA	NA	\$0	0	\$0	0
Gross Conservation Easement Credit	\$0	0	\$0	0	\$0	0	\$94,335	6	NR	NR
Historic Property Preservation Credit	NR	NR	NR	NR	\$0	0	NR	NR	\$0	0
Innovative Motor Vehicle Credit	\$324,763	7	\$169,027	12	NR	NR	\$1,334,546	6	\$5,135,912	6
Job Growth Incentive Credit	\$1,797,439	7	\$2,868,561	12	\$2,940,680	15	\$6,077,523	16	\$6,360,773	18
Low-income Housing Credit	NR	NR	NA	NA	NA	NA	\$0	0	\$0	0
New Investment Tax Credit	\$412,326	527	\$392,351	555	\$282,541	397	\$252,330	354	\$243,589	334
Nonrefundable Alternative Fuel Vehicle Credit	\$0	0	\$0	0	\$0	0	NA	NA	NA	NA
Old Investment Tax Credit	NR	NR	\$92,416	14	\$125,078	13	\$220,076	17	\$109,603	14
Preservation of Historic Structures Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$0	0
Rural Jump-Start Zone Credit	NA	NA	NA	NA	NA	NA	NA	NA	\$0	0
School-to-Career Investment Credit	\$0	0	NR	NR	\$0	0	\$0	0	\$0	0
Total ⁵	\$16,131,092	579	\$4,188,550	679	\$4,492,203	492	\$8,849,234	508	\$13,630,711	475

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

² Income tax year is defined as a tax year that begins any day in that calendar year.

³ The 2015 credit data was updated in the 2018 Annual Report.

⁴ The 2016 credit data was updated in the 2018 Annual Report because incomplete partial data was presented in the 2017 Annual Report.

⁵ May not sum to total due to rounding.

NR - Not releasable due to confidentiality requirements. Total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

NA - Not applicable

Note: Enterprise Zone credits are reported in a separate table titled, "Individual and Corporate Enterprise Zone Credits."



BY THE NUMBERS - TAX

Individual and Corporate Enterprise Zone Credits ¹

Income Tax Credit	Income Tax Year 2016 ²			
	Individual		Corporate	
	Amount	Credits Used	Amount	Credits Used
Enterprise Zone Agricultural Processing Employee Credit	\$86,889	27	NR	NR
Enterprise Zone Commercial Vehicle Investment Tax Credit	\$21,413	15	NR	NR
Enterprise Zone Contribution to Enterprise Zone Administrator Credit	\$8,876,361	11,981	\$454,134	128
Enterprise Zone Employee Health Insurance Credit	\$213,791	105	\$290,235	17
Enterprise Zone Enhanced Rural Agricultural Processing Employee Credit	\$4,086	6	\$0	0
Enterprise Zone Enhanced Rural New Business Facility Employee Credit	\$188,927	109	\$102,020	8
Enterprise Zone Investment Tax Credit	\$5,598,126	2,939	\$10,798,907	262
Enterprise Zone Job Training Program Credit	\$489,943	439	\$1,108,297	39
Enterprise Zone New Business Facility Employee Credit	\$1,303,120	636	\$1,989,041	62
Enterprise Zone Renewable Energy Investment Credit - Nonrefundable	\$24,686	22	NR	NR
Enterprise Zone Renewable Energy Investment Credit - Refundable	\$44,663	34	NR	NR
Enterprise Zone Research and Experimental Activities Credit	\$309,581	223	\$333,367	26
Enterprise Zone Vacant Commercial Building Rehabilitation Credit	\$267,460	107	NR	NR
Total ³	\$17,429,046	16,643	\$16,003,471	548

¹ All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved.

² Income tax year (ITY) is defined as a tax year that begins any day in that calendar year. Only ITY 2016 is presented in this table because data is not available in this detail for prior years.

³ May not sum to total due to rounding.

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BY THE NUMBERS - TAX

Individual Income Tax Voluntary Contributions

Fiscal Years 2014 to 2018 ¹

Nongame and Endangered Wildlife Cash Fund

Year	Number of donations	Amount	Average
2018	11,859	\$167,038	\$14.09
2017	14,692	\$175,898	\$11.97
2016	16,671	\$245,550	\$14.73
2015	8,706	\$110,402	\$12.68
2014	11,593	\$160,353	\$13.83

Colorado Domestic Abuse Program Fund

Year	Number of donations	Amount	Average
2018	11,591	\$157,847	\$13.62
2017	12,850	\$168,265	\$13.09
2016	14,793	\$186,765	\$12.63
2015	7,599	\$111,080	\$14.62
2014	9,954	\$129,110	\$12.97

Homeless Prevention Activities Program Fund

Year	Number of donations	Amount	Average
2018	10,345	\$136,666	\$13.21
2017	11,540	\$153,745	\$13.32
2016	13,677	\$172,918	\$12.64
2015	6,713	\$96,465	\$14.37
2014	8,782	\$109,403	\$12.46

Western Slope Military Veterans Cemetery Fund

Year	Number of donations	Amount	Average
2018	4,079	\$32,898	\$8.07
2017	4,485	\$36,675	\$8.18
2016	5,577	\$47,661	\$8.55
2015	3,036	\$26,064	\$8.58
2014	4,190	\$34,556	\$8.25

Special Olympics of Colorado Fund

Year	Number of donations	Amount	Average
2018	7,188	\$87,594	\$12.19
2017	7,790	\$91,711	\$11.77
2016	9,795	\$112,973	\$11.53
2015	36	\$297	\$8.25
2014	85	\$1,065	\$12.53

Colorado Youth Corps Association Fund

Year	Number of donations	Amount	Average
2018	3,170	\$20,585	\$6.49
2017	3,503	\$21,652	\$6.18
2016	4,671	\$31,726	\$6.79
2015	NA	NA	NA
2014	NA	NA	NA

Colorado Health Rivers Fund

Year	Number of donations	Amount	Average
2018	8,291	\$91,015	\$10.98
2017	7,998	\$82,341	\$10.30
2016 ²	590	\$7,606	\$12.89
2015	6,446	\$74,581	\$11.57
2014	8,693	\$95,635	\$11.00

Alzheimer's Association Fund

Year	Number of donations	Amount	Average
2018	7,233	\$101,758	\$14.07
2017	7,247	\$91,980	\$12.69
2016 ²	538	\$9,857	\$18.32
2015	5,835	\$84,589	\$14.50
2014	7,541	\$105,212	\$13.95

¹ This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings.

² Some voluntary contribution organizations that appeared on 2014 and prior income tax returns were not included on the 2015 income tax return based on statutory rules regarding aggregate contribution thresholds. The Fiscal Year 2015 values reported for these voluntary contributions are for amended, late and /or extension filers who made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in Fiscal Year 2017).

³ This income tax voluntary contribution fund is new and reflects collections from January 2018 through June 2018.

⁴ The total represents the sum of all itemized contributions in this report in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.

⁵ May not sum to total due to rounding.

NA - Not applicable

Continued on **Page 65**



BY THE NUMBERS - TAX

Individual Income Tax Voluntary Contributions

Fiscal Years 2014 to 2018 ¹

Pet Overpopulation Fund

Year	Number of donations	Amount	Average
2018	11,355	\$149,917	\$13.20
2017	12,277	\$147,514	\$12.02
2016	14,424	\$179,089	\$12.42
2015	7,780	\$104,026	\$13.37
2014	11,178	\$142,189	\$12.72

Military Family Relief Fund

Year	Number of donations	Amount	Average
2018	8,391	\$128,047	\$15.26
2017	9,529	\$161,604	\$16.96
2016	12,305	\$196,857	\$16.00
2015	6,378	\$111,819	\$17.53
2014	9,346	\$162,421	\$17.38

Public Education Fund

Year	Number of donations	Amount	Average
2018	8,064	\$104,124	\$12.91
2017	8,807	\$115,980	\$13.17
2016	9,218	\$108,239	\$11.74
2015	4,348	\$59,336	\$13.65
2014	6,334	\$72,190	\$11.40

American Red Cross Fund

Year	Number of donations	Amount	Average
2018	7,150	\$87,996	\$12.31
2017	7,792	\$91,503	\$11.74
2016	8,585	\$98,087	\$11.43
2015	NA	NA	NA
2014	NA	NA	NA

Colorado Cancer Fund

Year	Number of donations	Amount	Average
2018	6,487	\$72,272	\$11.14
2017	6,607	\$69,891	\$10.58
2016 ²	455	\$5,095	\$11.20
2015	4,726	\$48,846	\$10.34
2014	7,244	\$81,844	\$11.30

Make-A-Wish Foundation of Colorado Fund

Year	Number of donations	Amount	Average
2018	7,209	\$89,612	\$12.43
2017	7,836	\$94,951	\$12.12
2016 ²	547	\$5,866	\$10.72
2015	5,810	\$69,063	\$11.89
2014	9,231	\$125,992	\$13.65

Unwanted Horse Fund

Year	Number of donations	Amount	Average
2018	7,885	\$97,804	\$12.40
2017	7,797	\$87,647	\$11.24
2016 ²	530	\$8,267	\$15.60
2015	5,666	\$68,862	\$12.15
2014	7,590	\$89,849	\$11.84

Colorado Multiple Sclerosis Fund

Year	Number of donations	Amount	Average
2018	4,517	\$47,333	\$10.48
2017	5,127	\$54,768	\$10.68
2016 ²	389	\$5,307	\$13.64
2015	3,667	\$54,181	\$14.78
2014	4,838	\$58,074	\$12.00

¹ This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings.

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³ This income tax voluntary contribution fund is new and reflects collections from January 2018 through June 2018.

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⁵ May not sum to total due to rounding.

NA - Not applicable

Continued on Page 66



BY THE NUMBERS - TAX

Individual Income Tax Voluntary Contributions

Fiscal Years 2014 to 2018 ¹

Colorado for Healthy Landscapes Fund

Year	Number of donations	Amount	Average
2018	4,123	\$30,394	\$7.37
2017	4,345	\$34,889	\$8.03
2016	4,718	\$34,916	\$7.40
2015	NA	NA	NA
2014	NA	NA	NA

Habitat for Humanity of Colorado Fund

Year	Number of donations	Amount	Average
2018	7,471	\$96,591	\$12.93
2017	8,161	\$101,963	\$12.49
2016	9,471	\$110,936	\$11.71
2015	NA	NA	NA
2014	NA	NA	NA

Urban Peak Fund ³

Year	Number of donations	Amount	Average
2018	6,144	\$84,117	\$13.69
2017	NA	NA	NA
2016	NA	NA	NA
2015	NA	NA	NA
2014	NA	NA	NA

Family Caregiver Fund ³

Year	Number of donations	Amount	Average
2018	4,147	\$29,596	\$7.14
2017	NA	NA	NA
2016	NA	NA	NA
2015	NA	NA	NA
2014	NA	NA	NA

Total ^{4, 5}

Year	Number of donations	Amount	Average
2018	147,946	\$1,831,265	\$12.38
2017	155,768	\$1,838,669	\$11.80
2016	136,259	\$1,620,077	\$11.89
2015	82,335	\$1,117,197	\$13.57
2014	115,927	\$1,495,765	\$12.90

¹ This table represents total gross collections each fiscal year (July 1st through June 30th). Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings.

² Some voluntary contribution organizations that appeared on 2014 and prior income tax returns were not included on the 2015 income tax return based on statutory rules regarding aggregate contribution thresholds. The Fiscal Year 2015 values reported for these voluntary contributions are for amended, late and /or extension filers who made donations on 2014 and prior income tax returns. HB 16-1297 modified the rules regarding voluntary contribution listings on the individual income tax return, and funds previously dropped were added back to the returns beginning in income tax year 2016 (which are reported in part in Fiscal Year 2017).

³ This income tax voluntary contribution fund is new and reflects collections from January 2018 through June 2018.

⁴ The total represents the sum of all itemized contributions in this report in addition to contributions to funds that appeared on prior year forms. Voluntary contribution funds that meet the criteria for inclusion on the most current individual income tax return are the only funds itemized in this report each year.

⁵ May not sum to total due to rounding.

NA - Not applicable

Alternative Minimum Tax

Income Tax Years 2012 to 2016 ¹

Income Tax Type	2012		2013		2014		2015		2016	
	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings	Amount	Filings
Individual	\$5,000,234	2,287	\$5,558,007	2,349	\$6,240,769	2,321	\$5,681,836	2,751	\$7,209,260	2,914
Fiduciary	\$436,149	355	\$388,602	286	\$244,759	292	\$758,569	300	\$718,619	353
Total ²	\$5,436,383	2,642	\$5,946,609	2,635	\$6,485,528	2,613	\$6,440,405	3,051	\$7,927,879	3,267

¹ Income tax year is generally defined as a tax year that begins any day in that calendar year.

² May not sum to total due to rounding.



BY THE NUMBERS - TAX

Property Tax/Rent/Heat Credit Rebates

Fiscal Years 2014 to 2018 ¹

Year	Number of Rebates Issued ²	Total Rebates Issued	Average Rebate Installment
2018	41,655	\$5,783,028	\$139
2017	44,630	\$6,034,957	\$135
2016	48,917	\$6,638,897	\$136
2015	45,369	\$5,669,064	\$125
2014	58,344	\$6,086,470	\$104

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous year's annual report.

² Recipients of the property tax and heat credit rebate may receive more than one rebate installment per year, depending on when they file. Applicants have up to two years to file a claim. Rebates are typically issued in quarterly installments.

Income Tax Refunds Issued

Fiscal Years 2015 to 2018 ¹

Year	Number of Refunds	Income Tax Refunds	Article X Section 20 Refunds ²	Total Refunds ^{3,4}	Average Refund Per Return
Individual					
2018	1,909,075	\$1,075,685,102	\$25,055	\$1,075,710,157	\$563
2017	1,907,448	\$1,051,186,788	\$5,976,627	\$1,057,163,415	\$559
2016	2,035,872	\$995,675,392	\$55,725,688	\$1,051,401,080	\$522
2015	1,659,143	\$811,700,410	\$0	\$811,700,410	\$489
Corporate					
2018	4,309	\$112,410,285	NA	\$112,410,285	\$26,087
2017	4,599	\$112,361,923	NA	\$112,361,923	\$24,432
2016	4,434	\$95,698,078	NA	\$95,698,078	\$21,583
2015	4,179	\$108,218,874	NA	\$108,218,874	\$25,896
Fiduciary					
2018	4,008	\$8,507,933	NA	\$8,507,933	\$2,123
2017	3,873	\$9,074,009	NA	\$9,074,009	\$2,387
2016	3,353	\$11,795,703	NA	\$11,795,703	\$3,625
2015	3,060	\$5,251,247	NA	\$5,251,247	\$1,770
Partnership ⁵					
2018	2,938	\$14,862,305	NA	\$14,862,305	\$5,059
2017	2,832	\$12,526,537	NA	\$12,526,537	\$4,423
2016	2,544	\$11,831,668	NA	\$11,831,668	\$4,651
2015	2,187	\$9,356,406	NA	\$9,356,406	\$4,278

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² This column reflects the dollar amount for refunds administered through individual income tax forms that were processed based on the requirements of Article X Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR). State revenue is capped through the spending limits established by TABOR. The legislature may determine statutorily how the excess revenue is refunded. This refund was able to be claimed by taxpayers in income tax year 2015.

³ Refunds include refund intercepts, income tax checkoffs, refunds issued and refund cancels. The figures do not include property tax/rent/heat credit (PTC) rebates.

⁴ May not sum to total due to rounding.

⁵ Partnership refunds only represent refunds associated with payments submitted with Partnership and S Corp returns (DR 0106) on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes refunds associated with income tax payments of partners who submit their payments through other income tax return types (individual, fiduciary and corporate), and thus is only a partial summary of partnership refunds.

NA - Not applicable



BY THE NUMBERS - TAX

Income Tax Cash Flow (millions of dollars)

Fiscal Years 2015 to 2018 ¹

Year	Tax Withheld	Estimated Payments	Cash with Returns	Gross Collections	Article X Section 20 (TABOR) Refunds ²	Refunds ³	Net Collections ⁴
Individual ²							
2018	\$6,061.3	\$1,608.9	\$857.3	\$8,527.6	\$0.0	\$1,075.7	\$7,451.9
2017	\$5,642.8	\$1,414.3	\$745.4	\$7,802.5	\$6.0	\$1,051.2	\$6,745.4
2016	\$5,324.2	\$1,327.5	\$752.3	\$7,404.0	\$55.7	\$995.7	\$6,352.6
2015	\$5,062.9	\$1,283.1	\$731.7	\$7,077.7	\$0.0	\$811.7	\$6,266.0
Corporate							
2018	NA	\$682.2	\$90.4	\$772.5	NA	\$112.4	\$660.1
2017	NA	\$488.7	\$57.0	\$545.6	NA	\$112.4	\$433.3
2016	NA	\$562.9	\$60.8	\$623.7	NA	\$95.7	\$528.0
2015	NA	\$603.5	\$89.5	\$693.0	NA	\$108.2	\$584.7
Fiduciary							
2018	NA	\$46.4	\$20.5	\$67.0	NA	\$8.5	\$58.5
2017	NA	\$32.5	\$17.2	\$49.6	NA	\$9.1	\$40.6
2016	NA	\$35.1	\$19.3	\$54.4	NA	\$11.8	\$42.6
2015	NA	\$48.6	\$17.0	\$65.6	NA	\$5.3	\$60.3
Partnership ⁵							
2018	NA	\$108.9	\$28.5	\$137.4	NA	\$14.9	\$122.5
2017	NA	\$84.3	\$23.5	\$107.8	NA	\$12.5	\$95.3
2016	NA	\$85.3	\$24.6	\$110.0	NA	\$11.8	\$98.1
2015	NA	\$72.9	\$20.7	\$93.7	NA	\$9.4	\$84.3

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³ Refunds include short-checks and withholdings refunds, intercepts and check-offs.

⁴ May not sum to total due to rounding.

⁵ Partnership tax collections only represent payments submitted with Partnership and S Corp returns (DR 0106) on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax payments of partners who submit their payments through other income tax return types (individual, fiduciary and corporate), and thus is only a partial summary of partnership tax collections.

NA - Not applicable

Number of Paper and Electronic Sales Tax Returns Filed ¹

Fiscal Years 2014 to 2018 ²

Return Format	2014	2015	2016	2017	2018
Paper	892,242	676,282	544,144	465,270	369,843
Electronic	1,353,183	1,656,733	1,897,347	2,139,369	2,487,670
% Electronic	60%	71%	78%	82%	87%

¹ This table only summarizes Colorado Retail Sales Tax Returns (Form DR 0100).

² The filing period date is used to determine the fiscal year.



BY THE NUMBERS - TAX

State Sales and Use Tax Net Collections (thousands of dollars)

Fiscal Years 2014 to 2018 ¹

Year	Sales Tax	Consumer Use Tax	Retailer Use Tax	Total ²	Percent Change
2018	\$2,906,717	\$121,158	\$184,034	\$3,211,909	7.8%
2017	\$2,719,778	\$109,037	\$149,567	\$2,978,382	4.9%
2016	\$2,596,355	\$111,227	\$132,591	\$2,840,173	0.8%
2015	\$2,561,913	\$123,175	\$132,685	\$2,817,773	7.8%
2014	\$2,371,992	\$116,268	\$125,209	\$2,613,469	8.1%

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings.² May not sum to total due to rounding.

Net Cigarette Tax Collections and Distributions

Fiscal Years 2014 to 2018 ¹

Year	General Fund Net Collections	Health-Related Programs (Amendment 35) Net Collections	Total Net Collections ²	City/County Distributions
2018	\$34,593,195	\$115,310,651	\$149,903,846	\$11,130,719
2017	\$36,666,057	\$122,220,188	\$158,886,245	\$11,631,127
2016	\$37,485,576	\$124,951,918	\$162,437,494	\$11,736,297
2015	\$37,284,089	\$124,280,298	\$161,564,387	\$11,862,271
2014	\$37,078,620	\$123,595,398	\$160,674,018	\$11,693,193

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.² May not sum to total due to rounding.

Packages of Cigarettes Taxed (millions of packages)

Fiscal Years 2014 to 2018

	2014	2015	2016	2017	2018
Packages	193	194	195	191	199

Net Tobacco Products Tax Collections

Fiscal Years 2014 to 2018 ¹

Year	General Fund Gross Collections	Refunds and Short Checks	Health-Related Programs (Amendment 35) Net Collections	Total Net Collections ²
2018	\$21,607,524	\$434	\$22,368,854	\$43,976,813
2017	\$20,335,120	(\$132,953)	\$20,909,983	\$41,112,150
2016	\$19,163,193	(\$16,778)	\$19,625,160	\$38,771,575
2015	\$17,518,636	(\$13,579)	\$17,947,156	\$35,452,213
2014	\$16,547,093	(\$7,423)	\$16,934,227	\$33,473,897

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings.² May not sum to total due to rounding.



BY THE NUMBERS - TAX

Colorado Net Severance Tax Collections

Fiscal Years 2014 to 2018 ¹

Year	Oil and Gas	Other ²	Total ³
2018	\$96,108,353	\$6,613,885	\$102,722,238
2017 ⁴	(\$14,288,549)	\$7,093,125	(\$7,195,424)
2016	\$79,021,239	\$5,055,024	\$84,076,263
2015	\$284,673,385	\$8,011,937	\$292,685,322
2014	\$235,199,630	\$9,887,724	\$245,087,354

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous year's annual report.

² The "Other" classification includes severance tax collections for coal, molybdenum and metallic minerals.

³ May not sum to total due to rounding.

⁴ In Fiscal Year 2017, refunds exceeded collections. All values are on a cash basis.

Marijuana Sales

Fiscal Years 2014 to 2018

Marijuana Sales	2014 ¹	2015	2016	2017	2018
Medical Marijuana ²	\$193,094,556	\$380,297,967	\$444,050,728	\$437,447,331	\$371,065,316
Retail Marijuana ³	\$114,271,386	\$439,872,176	\$700,249,462	\$998,628,410	\$1,157,431,174
Total ⁴	\$307,365,942	\$820,170,143	\$1,144,300,190	\$1,436,075,741	\$1,528,496,490

¹ Sale of retail marijuana began January 1, 2014. Marijuana data for Fiscal Year 2014 includes marijuana tax and sales data beginning January 1, 2014.

² This row summarizes medical marijuana sales (gross sales minus wholesale) and sales of accessories/other products that do not contain medical marijuana as reported on the State Retail Sales Tax Return (DR 0100).

³ This row summarizes retail marijuana sales (gross sales minus wholesale) as reported on the Retail Marijuana Sales Tax Return. The values do not include sales of accessories/other products that do not contain retail marijuana.

⁴ May not sum to total due to rounding.

NA - Not applicable



BY THE NUMBERS - TAX

Marijuana Taxes and Fees

Fiscal Years 2014 to 2018

Sales Tax Collected (Transfer to Marijuana Tax Cash Fund 2.9% rate)	2014 ¹	2015	2016	2017	2018 ²
Medical Marijuana	\$10,562,577	\$10,409,340	\$12,150,626	\$12,422,012	\$10,605,146
Retail Marijuana ²	\$2,706,299	\$11,816,410	\$19,410,953	\$28,147,430	\$5,213,270
Total ³	\$13,268,876	\$22,225,749	\$31,561,579	\$40,569,441	\$15,818,416
Retail Marijuana Sales Tax Collected (10% rate ⁴ or 15% rate ⁵)	2014 ^{1,4}	2015 ⁴	2016 ⁴	2017 ⁴	2018 ⁵
Local Government Distribution (15% of total ⁴ or 10% of total ⁵)	\$1,353,571	\$6,272,356	\$10,083,825	\$14,744,561	\$17,235,464
Total Retained by the State (85% of total ⁴ or 90% of total ⁵)	\$7,668,035	\$35,543,542	\$57,141,737	\$83,552,899	\$149,968,558
Marijuana Tax Cash Fund Transfer ⁵	\$7,668,035	\$35,543,542	\$57,141,737	\$83,552,899	\$110,004,599
Public School Fund ⁵	NA	NA	NA	NA	\$30,000,000
General Fund ⁵	NA	NA	NA	NA	\$9,963,959
Collections Not Yet Allocated ⁶	\$1,746	\$201,900	(\$131,038)	\$127,793	(\$17,191)
Total ³	\$9,023,352	\$42,017,797	\$67,094,524	\$98,425,253	\$167,186,831
Retail Marijuana Excise Tax Collected (15% rate)	2014 ¹	2015	2016 ⁷	2017 ⁷	2018 ⁷
Public School Capital Construction Assistance Fund Transfer (BEST) ⁷	\$3,012,860	\$23,949,565	\$40,000,000	\$40,000,000	\$40,000,000
Public School Fund	NA	NA	\$2,450,958	\$31,558,384	\$27,752,967
Collections Not Yet Allocated ⁶	\$1,979	\$46,211	\$179,881	(\$135,277)	\$207,244
Total ³	\$3,014,839	\$23,995,775	\$42,630,839	\$71,423,107	\$67,960,211
Total Taxes ³	\$25,307,067	\$88,239,322	\$141,286,942	\$210,417,802	\$250,965,457
Marijuana Licenses and Application Fees Collected (Transfer to Marijuana Cash Fund)	2014 ¹	2015	2016	2017	2018
Marijuana Fees	\$9,542,769	\$14,155,854	\$15,414,076	\$13,047,252	\$12,801,351
Total Taxes and Fees ³	\$34,849,836	\$102,395,175	\$156,701,018	\$223,465,054	\$263,766,809

¹ Sale of retail marijuana began January 1, 2014. Marijuana data for Fiscal Year 2014 includes marijuana tax and sales data beginning January 1, 2014.

² Per §39-26-729, C.R.S., retail marijuana, retail marijuana products and retail marijuana concentrates sold beginning July 1, 2017 are exempt from the 2.9% state sales tax; however, products that do not contain marijuana (i.e., accessories) are still subject to the 2.9% state sales tax.

³ May not sum to total due to rounding.

⁴ For Fiscal Years 2014-2017, the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products and retail marijuana concentrates was 10%, the local government distribution was 15% and the total retained by the state was 85%.

⁵ Starting in Fiscal Year 2018, per §39-28.8-202, C.R.S., the retail marijuana sales tax on the sale of retail marijuana, retail marijuana products and retail marijuana concentrates increased from 10% to 15% the local government distribution was reduced to 10% and the marijuana tax cash fund transfer was increased to 90%. Per §39-28.8-203, C.R.S., a portion of the state share of the retail marijuana sales tax received in Fiscal Year 2018 is divided between the marijuana tax cash fund, the state public school fund and the general fund. The first thirty million dollars shall be transferred to the state public school fund and any amount remaining stays in the general fund. The first month that reflects these changes is August, 2017.

⁶ This indicates those receipts that have posted to the accounting system but have not yet been reconciled to the relevant sales/excise tax return. These receipts may affect the precision of the calculations to transfer or distribute the sales/excise taxes to their proper disposition.

⁷ Per §39-28.8-305, C.R.S., the first 40 million dollars of retail marijuana excise tax received each fiscal year shall be transferred to the public school capital construction assistance fund (Building Excellent Schools Today, BEST), and any amount remaining shall be transferred to the public school fund.

NA - Not applicable



BY THE NUMBERS - TAX

Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2018 ¹

State Taxes Sales, Use and Excise	2015	2016	2017	2018
Alcoholic Beverages	\$42,074,458	\$44,116,397	\$45,671,281	\$46,988,947
Aviation Fuel	\$30,833,843	\$16,545,251	\$23,980,040	\$28,731,899
Cigarette	\$161,564,387	\$162,437,494	\$158,886,245	\$149,903,846
Highway Fuel	\$598,462,449	\$611,270,615	\$629,809,824	\$647,230,168
Limited Stakes Gaming & Racing	\$110,251,037	\$116,993,800	\$117,217,775	\$124,714,406
Medical Marijuana Sales Tax	\$10,409,340	\$12,150,626	\$12,422,012	\$10,605,146
Retail Marijuana Excise Tax	\$23,995,775	\$42,630,839	\$71,423,107	\$67,960,211
Retail Marijuana Sales Tax	\$11,816,410	\$19,410,953	\$28,147,430	\$5,213,270
Retail Marijuana Special Sales	\$42,017,797	\$67,094,524	\$98,425,253	\$167,190,845
Sales	\$2,561,912,717	\$2,596,355,335	\$2,719,778,355	\$2,906,717,432
Tobacco Products	\$35,452,212	\$38,771,575	\$41,112,150	\$43,976,813
Use	\$255,860,091	\$243,817,991	\$258,603,724	\$305,192,045
Subtotal ²	\$3,884,650,516	\$3,971,595,400	\$4,205,477,196	\$4,504,425,027
Income	2015	2016	2017	2018
Individual ³	\$6,265,989,913	\$6,408,294,486	\$6,751,356,491	\$7,451,886,967
Corporate	\$584,747,847	\$527,975,093	\$433,281,472	\$660,134,509
Fiduciary	\$60,348,290	\$42,604,925	\$40,551,342	\$58,479,509
Partnership ⁴	\$84,306,033	\$98,134,562	\$95,261,597	\$122,544,196
Subtotal ²	\$6,995,392,083	\$7,077,009,065	\$7,320,450,903	\$8,293,045,181
Severance ⁵	2015	2016	2017	2018
Severance	\$292,685,322	\$84,076,263	(\$7,195,424)	\$102,722,238

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⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.

⁶ Revenue Department Service Fees are included in this line item.

⁷ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

⁸ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

⁹ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts are newly reported beginning with the 2018 Annual Report.

¹⁰ Estate Tax collections are included among miscellaneous receipts.

¹¹ Local taxes are collected on behalf of local governments.

¹² The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.

Continued on Page 73



BY THE NUMBERS - TAX

Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2018 ¹

Motor Vehicle Licenses, Permits and Miscellaneous Receipts	2015	2016	2017	2018
59-Day Harvest Permit	\$32,752	\$25,108	\$34,711	\$20,865
Bridge Safety Surcharge	\$97,561,043	\$100,854,068	\$103,521,973	\$105,374,858
Daily Rental Fees	\$30,515,403	\$31,670,438	\$33,284,226	\$34,781,649
Emissions	\$14,037,448	\$13,283,456	\$13,724,675	\$13,142,902
IRP Due Other States	\$391,851	(\$13,752)	\$347,870	(\$205,199)
Late Registration Penalty Fees	\$17,991,581	\$18,520,531	\$20,060,848	\$20,760,468
License Reinstatement Fees	\$7,239,798	\$6,796,215	\$6,795,062	\$6,915,679
Motor Vehicle Dealer/Sales Licenses	\$2,855,525	\$2,848,355	\$3,225,046	\$3,246,872
Motor Vehicle Manufacturer Licenses	\$161,425	\$149,407	\$196,838	\$248,469
Motor Vehicle Operator Licenses ⁶	\$26,129,557	\$30,360,101	\$35,393,975	\$38,298,452
Motor Vehicle Penalty Assessments	\$13,269,095	\$13,547,038	\$13,235,641	\$12,696,537
Motorist Insurance Identification Database	\$535,483	\$552,042	\$572,665	\$581,637
Other Motor Vehicle Receipts ⁷	\$2,353	\$200	\$0	\$16,149
Passenger Mile Tax	\$381,648	\$394,388	\$375,137	\$344,968
Road Safety Surcharge	\$123,115,539	\$127,248,706	\$130,589,785	\$132,907,644
Ticket-Related Receipts	\$319,549	\$304,649	\$274,446	\$257,597
Titles	\$6,072,064	\$6,345,425	\$6,667,707	\$6,775,832
Tow Bills	\$97,075	\$98,676	\$144,881	\$149,544
Vehicle Registrations	\$237,469,696	\$244,104,159	\$251,143,285	\$262,575,896
Subtotal ²	\$578,178,884	\$597,089,210	\$619,588,771	\$638,890,819

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¹² The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.

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BY THE NUMBERS - TAX

Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2018 ¹

Regulatory and Business	2015	2016	2017	2018
Cigarette Licenses	\$660	\$700	\$680	\$645
Limited Stakes Gaming & Racing Licenses and Fees	\$2,118,017	\$2,757,575	\$2,886,172	\$2,421,581
Liquid Petroleum Inspection Fee	\$226,857	\$231,604	\$289,920	\$279,183
Liquor Licenses	\$3,621,105	\$3,898,106	\$4,362,714	\$5,488,414
Liquor Licenses/ 85% City and County	\$3,254,054	\$3,468,678	\$3,476,971	\$3,613,863
Marijuana Fees	\$14,155,854	\$15,414,076	\$13,047,252	\$12,801,351
Other PUC Hazardous Fees	\$37,364	\$1,631,446	\$1,596,942	\$1,288,607
PUC Utility Supervision Fees	\$11,411,573	\$11,647,572	\$11,647,668	\$12,453,611
Recycled Tire Fees ⁸	\$495,764	\$4,500	(\$301)	\$0
Restaurant Licenses/Fees ⁸	\$0	\$0	\$321	\$0
Sales Tax Licenses	\$327,221	\$2,316,788	\$324,779	\$2,455,151
Special Fuel Licenses and Permits	\$197,370	\$264,226	\$93,953	\$252,828
Tobacco Products Licenses/Fines	\$19,826	\$9,131	\$22,690	\$27,944
Underground Storage Tank Surcharge	\$38,652,439	\$39,221,093	\$39,175,957	\$38,534,889
Subtotal ²	\$74,518,102	\$80,865,494	\$76,925,719	\$79,618,067
Other Receipts	2015	2016	2017	2018
Collection Action Related	\$4,888,478	\$5,192,997	\$5,285,206	\$5,083,389
Collections Not Yet Allocated ⁹	(\$4,571,505)	\$17,904,362	(\$11,118,120)	(\$283,908)
DNA Cold Case Surcharge	\$238,338	\$241,509	\$238,704	\$232,051
Miscellaneous Receipts ¹⁰	\$338,161	\$123,903	\$91,909	\$137,232
Organ & Tissue Donor Awareness	\$471,589	\$412,568	\$458,161	\$504,583
Property Tax/Rent/Heat Credit Rebates	(\$5,669,064)	(\$6,638,897)	(\$6,034,957)	(\$5,783,028)
Traumatic Brain Injury Fee Surcharge	\$782,017	\$804,599	\$749,858	\$722,691
Subtotal ²	(\$3,521,986)	\$18,041,041	(\$10,329,239)	\$613,011
State Gross Receipts Realized ²	\$11,821,902,921	\$11,828,676,474	\$12,204,917,926	\$13,619,314,343

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⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.

⁶ Revenue Department Service Fees are included in this line item.

⁷ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

⁸ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

⁹ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts are newly reported beginning with the 2018 Annual Report.

¹⁰ Estate Tax collections are included among miscellaneous receipts.

¹¹ Local taxes are collected on behalf of local governments.

¹² The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.

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BY THE NUMBERS - TAX

Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2018 ¹

Local Taxes ¹¹	2015	2016	2017	2018
City Sales Taxes	\$161,869,666	\$174,161,693	\$194,940,336	\$216,345,675
County Lodging Taxes	\$3,742,785	\$4,156,204	\$4,573,914	\$5,205,372
County Sales Taxes	\$520,049,158	\$550,818,012	\$582,733,248	\$623,120,733
County Transit Sales Taxes	\$21,495,137	\$22,776,661	\$23,818,309	\$25,545,836
E911 and TRS Surcharges	\$3,028,683	\$2,858,201	\$3,030,475	\$2,793,160
Football Stadium District Taxes ⁸	\$271,525	\$132,172	(\$242,716)	\$152,522
Health Service District Tax ¹²	\$0	\$485,273	\$1,294,136	\$1,904,402
Local Improvement District Taxes	\$5,449,061	\$5,644,727	\$5,969,838	\$6,424,902
Local Marketing District	\$8,383,891	\$8,948,983	\$9,668,750	\$9,982,991
Metropolitan Transportation District	\$1,388,298	\$3,006,358	\$5,610,292	\$6,350,227
Motor Vehicle Specific Ownership--Classes A & F	\$23,354,822	\$24,413,567	\$22,295,138	\$20,847,448
Multi-Jurisdictional Housing Authority	\$1,342,198	\$1,465,450	\$4,919,566	\$9,767,239
Public Safety Improvement Authority	\$4,065,947	\$4,348,501	\$4,543,043	\$7,989,282
RTD Sales and Use	\$528,688,897	\$545,823,690	\$578,024,152	\$612,493,602
Rural Transportation Authority	\$96,564,678	\$103,727,830	\$113,370,389	\$116,596,404
SCFD Sales and Use	\$53,511,434	\$55,198,470	\$57,887,099	\$61,160,621
Short-Term Rental Taxes ⁸	\$0	\$0	\$0	\$408
Local Gross Receipts Realized ²	\$1,433,206,180	\$1,507,965,792	\$1,612,435,969	\$1,726,680,823
Total State and Local Gross Receipts Realized ²	\$13,255,109,101	\$13,336,642,266	\$13,817,353,894	\$15,345,995,166

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings. Some prior-year figures were modified to utilize updated information since the previous year's annual report.

² May not sum to total due to rounding.

³ This value does not include refunds administered through individual income tax forms that were processed based on the requirements of Article X Section 20 of the State Constitution, also referred to as the Taxpayer's Bill of Rights (TABOR).

⁴ Partnership tax collections only represent payments submitted with Partnership and S Corp returns (DR 0106) on behalf of non-resident partners choosing to remit taxes through a composite return. This excludes income tax payments of partners who submit their payments through other income tax return types (individual, fiduciary and corporate), and thus is only a partial summary of partnership tax collections.

⁵ In fiscal year 2017, severance tax refunds exceeded collections. All values are on a cash basis. Collections increased in fiscal year 2018. All values are on a cash basis.

⁶ Revenue Department Service Fees are included in this line item.

⁷ This category includes miscellaneous motor vehicle record fees and surcharges that were not included elsewhere. There were no accounting transactions recorded in Fiscal Year 2017 for the items included in this category.

⁸ The Department of Revenue no longer collects these taxes or fees. Amounts reported may reflect accounting adjustments.

⁹ Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts are newly reported beginning with the 2018 Annual Report.

¹⁰ Estate Tax collections are included among miscellaneous receipts.

¹¹ Local taxes are collected on behalf of local governments.

¹² The Health Service District Taxes began on January 1, 2016. The district expanded on January 1, 2018.



BY THE NUMBERS - TAX

Total Gross Receipts Realized (Net Collections) by Source

Fiscal Years 2015 to 2018 ¹

	2015	2016	2017	2018	Percent of 2018 State Gross Receipts Realized	2017 to 2018 Year-to-Year Percent Change
Sales, Use and Excise	\$3,884,650,516	\$3,971,595,400	\$4,205,477,196	\$4,504,425,027	33.1%	7.1%
Income	\$6,995,392,083	\$7,077,009,065	\$7,320,450,903	\$8,293,045,181	60.9%	13.3%
Severance ²	\$292,685,322	\$84,076,263	(\$7,195,424)	\$102,722,238	0.8%	1527.6%
Motor Vehicle Licenses, Permits and Miscellaneous Receipts	\$578,178,884	\$597,089,210	\$619,588,771	\$638,890,819	4.7%	3.1%
Regulatory and Business	\$74,518,102	\$80,865,494	\$76,925,719	\$79,618,067	0.6%	3.5%
Other Receipts ³	(\$3,521,986)	\$18,041,041	(\$10,329,239)	\$613,011	0.0%	105.9%
State Gross Receipts Realized ⁴	\$11,821,902,921	\$11,828,676,474	\$12,204,917,926	\$13,619,314,343	100.0%	11.6%
Local Gross Receipts Realized ⁴	\$1,433,206,180	\$1,507,965,792	\$1,612,435,969	\$1,726,680,823		7.1%
Total State and Local Gross Receipts Realized ⁴	\$13,255,109,101	\$13,336,642,266	\$13,817,353,894	\$15,345,995,166		11.1%

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous year's annual report.

² In fiscal year 2017, severance tax refunds exceeded collections. Collections increased in fiscal year 2018. All values are on a cash basis.

³ Other Receipts includes collections not yet allocated, which varies year-to-year. Collections not yet allocated are receipts that have posted to the accounting system but have not yet been reconciled to the relevant revenue category. These amounts are newly reported beginning with the 2018 Annual Report.

⁴ May not sum to total due to rounding.

Cost of Administration

Fiscal Years 2015 to 2018 ¹

Year	Gross Receipts Realized ²	Administration ³	Cost as % of Receipts
2018	\$15,345,995,166	\$199,181,831	1.30%
2017	\$13,817,353,894	\$186,269,373	1.35%
2016	\$13,336,642,266	\$168,446,681	1.26%
2015	\$13,255,109,101	\$153,080,237	1.15%

¹ Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late and/or corrected filings. Some prior year figures were modified to utilize updated information since the previous year's annual report.

² Beginning with the 2016 Annual Report, the data reported shows gross receipts realized (net collections) instead of gross collections. Gross receipts realized are also reported in the "Gross Receipts Realized (Net Collections) by Source" table. The gross receipts realized reported in this table are the total of state and local receipts.

³ Administration costs include all Department of Revenue personal services and operating costs with the exception of Lottery funds.



2018 LEGISLATIVE DIGEST

Following is a high-level list of new laws enacted during the Second Regular Session of the 71st Colorado General Assembly that pertain to the department. The effective dates are listed after each summary. Please visit the Colorado General Assembly website for more information on these acts: leg.colorado.gov

Administrative:

*Bills listed in this section are administrative or impact more than one division.

HB18-1020: Civil Forfeiture Reforms

In 2017, HB17-1313 initiated civil forfeiture reform requiring seizing agencies to submit reports to the Department of Local Affairs. HB18-1020 requires reporting agencies rather than seizing agencies to file the reports and defines “reporting agency”. The act also expanded the scope of the forfeitures to be reported, establishing grant programs and changed the disbursement of net forfeiture proceeds.
Effective September 1, 2018

HB18-1022: DOR Department of Revenue Issue Sales Tax Request for Information

The act requires DOR to issue a request for information (RFI) for an electronic sales and use tax simplification system that the State or any local government, including a home rule municipality and county, could choose to use that would provide administrative simplification to the state and local sales and use tax system.
Effective March 1, 2018

HB18-1070: Additional Public School Capital Construction Funding

The act increased the amount of financial assistance that can be provided for public school capital construction under the “Building Excellent Schools Today (BEST) Act”, and, in connection therewith, increased the amount of retail marijuana (RMJ) excise tax revenue that is credited to the public school capital construction assistance fund.
Effective May 30, 2018

HB18-1128: Protections for Consumer Data Privacy

The act requires covered and governmental entities in Colorado that maintain paper or electronic documents that contain personal identifying information to develop and maintain a written policy for the destruction and proper disposal of those documents. The act also addresses notification laws in the event of a data breach.
Effective September 1, 2018

HB18-1167: Supplemental Appropriation - Department of Revenue

The 2017 budget is amended to balance and make adjustments to the total amount appropriated to DOR. Increases the General Fund portion of the appropriation
Effective March 1, 2018

HB18-1224: Licensee Discipline Mediation State Agency

The bill adds a mediation component to professional disciplinary actions initiated by state agencies.
Effective May 29, 2018

HB18-1237: Sunset Continue Cost-Benefit Analysis for Rules

The act continues indefinitely the Department of Regulatory Agencies’ requirements and procedures regarding the preparation of a cost-benefit analysis for rulemaking by state agencies, and requires state agencies

2018 LEGISLATIVE DIGEST

to post information about the cost-benefit analysis process on their respective websites.

Effective August 8, 2018

HB18-1250: Analysis to Improve Compliance with Rules by Businesses

Each state agency is required to forward any analysis of noncompliance with rules to the Department of Regulatory Agencies (DORA). DORA shall compile and summarize those analyses and present them at their State Measurement for Accountable, Responsive and Transparent (SMART) Government Act hearing.

Effective August 8, 2018

HB18-1253: Rule Review Bill

Based on the findings and recommendations of the Committee on Legal Services, the act extends all state agency rules that were adopted or amended on or after November 1, 2016, and before November 1, 2017, with the exception of the rules that either conflict with statute or lack or exceed statutory authority.

Effective May 11, 2018

**For DOR, the act did not extend tax rules regarding de minimis waivers for reporting and fines for non-collecting retailer reporting requirements.*

HB18-1315: Manufactured Home Sales Tax Exemption (TAX & DMV)

The act exempts the entire purchase price of the sale of manufactured homes constructed in compliance with the “National Manufactured Housing Construction and Safety Standards Act of 1974” from state sales and use tax.

Effective August 8, 2018

HB18-1322: 2018-19 Long Appropriation Act

The act represents the “State budget” for the fiscal year beginning July 1, 2018.

Effective Fiscal Year 2018-19

HB18-1339: Background Checks Employees Access Federal Tax Information

In accordance with federal Internal Revenue Service (IRS) Publication 1075, fingerprint-based criminal history record

checks are now required for every applicant, contractor, employee or other individual who has or may have access to federal tax information received from the federal government by a state agency. The act makes an appropriation to affected state agencies to implement this requirement.

Effective July 1, 2018

HB18-1375: Revisor’s Bill

The act improves the clarity and certainty of the statutes by amending, repealing and reconstructing various statutory provisions of law that are obsolete, imperfect or inoperative.

Effective May 29, 2018

HB18-1418: Use of Criminal Convictions in Employment

Under current law, a criminal conviction alone does not disqualify a person from public employment, except for specified positions and employers. The act clarifies when criminal history may be used to assess qualification for employment and adds DOR as an employer that can disqualify a person with a criminal conviction.

Portions Effective May 30, 2018

Portions Effective November 1, 2018

HB18-1421: Procurement Process for Major IT Information Technology Projects

The act requires internal process changes in connection with the procurement process for major information technology (IT) projects.

Effective June 6, 2018

HB18-1430: State Agency Long-Range Financial Plan

The act requires each state agency to develop a long-range financial plan on or before November 1, 2019, and to update the plan each of the next 4 years thereafter. A state agency is required to submit its long-range financial plan to the Joint Budget Committee along with its annual budget request and post the plan on its official website.

Effective August 8, 2018

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SB18-148: Medical Benefits after State Employee Work-Related Death

The act specifies that the dependents of a state employee who dies in a work-related death are automatically qualified for the continuation of dental or medical benefits for 12 months.

Effective March 7, 2018

SB18-200: Modifications to PERA Public Employees' Retirement Association to Eliminate Unfunded Liability

The hybrid defined benefit plan administered by the Public Employees' Retirement Association (PERA) is modified with the goal of eliminating the unfunded actuarial accrued liability of each of PERA's divisions and thereby reaching a 100 percent funded ratio for each division within the next 30 years.

Effective June 4, 2018

*To learn more about this bill, please visit: copera.org/news/legislation

SB18-253: CSTARS Account Transfer to DRIVES Account Effective Date

The act establishes a uniform date of July 1, 2019, to transition DOR's state titling and registration account to DOR's DRIVES vehicle services account. The act also delays for 1 year the corresponding statutory repeal dates.

Effective May 29, 2018

SB18-259: Local Government Retail Marijuana Taxes (TAX & ENF)

The act allows the contract price for transfers between unaffiliated retail marijuana (RMJ) cultivation facilities to be used to calculate excise tax when the taxable transfer from the second cultivation facility would previously use the average market rate (AMR). In addition, it makes changes to the authority of local governments to levy taxes on RMJ. These changes may shift excise tax revenue from municipalities to counties when a marijuana cultivation facility is annexed. The act requires DOR to complete rulemaking on rules relating to fencing and lighting requirements for outdoor marijuana grows and greenhouses.

Effective January 1, 2019

Title 44, Revenue – Regulation of Activities:

In 2018, several bills were passed that relocate large sections of DOR into a newly created Title 44, Revenue – Regulation of Activities, of the Colorado Revised Statutes. All of the Enforcement Division and Lottery will move to Title 44.

All Title 44 bills are effective October 1, 2018.

HB18-1023	Relocate Title 12 Marijuana to New Title 44
HB18-1024	Relocate Title 12 Racing to New Title 44
HB18-1025	Relocate Title 12 Liquor Laws to Title 44
HB18-1026	Relocate Title 12 Liquor Division Fund to Title 44
HB18-1027	Relocate Title 24 Lottery to New Title 44
SB18-030	Relocate Auto Industry Division to Title 44
SB18-034	Relocate Title 12 Gaming to New Title 44
SB18-035	Relocate Title 24 Gambling Intercept to Title 44
SB18-036	Relocate Title 24 Tobacco Sales Minors to Title 44

DMV:

HB18-1018: Human Trafficking Commercial Driver's License

The act requires that an applicant undergoing training to obtain a commercial driver's license to drive a combination vehicle receive education to prevent human trafficking.

Effective August 8, 2018

HB18-1042: Private Interstate Commercial Vehicle Registration

The act creates the expedited registration program, which authorizes DOR to promulgate rules authorizing private providers to register interstate commercial vehicles.

Effective August 8, 2018

Program begins January 1, 2019

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HB18-1244: Honor the Service of Submarine Veterans

The act creates the submarine service license plate for people who have been honorably discharged or retired or who are active or reserve members of the United States Navy submarine service. In addition to the standard motor vehicle fees, the plate requires two one-time fees of \$25. One fee is credited to the highway users tax fund (HUTF) and the other to the licensing services cash fund.

Effective August 8, 2018

Plates Issued January 1, 2019

HB18-1255: Childhood Cancer Awareness Special License Plate

The act creates the childhood cancer awareness special license plate. A person must provide a certificate confirming a donation to an organization designated by DOR that assists children with cancer or provides money for pediatric cancer research. In addition to the standard motor vehicle fees, the plate requires two one-time fees of \$25. One fee is credited to the highway users tax fund (HUTF) and the other to the licensing services cash fund.

Effective August 8, 2018

Plates Issued January 1, 2019

HB18-1275: Repeal Craig Hospital License Plate Donation

Current law requires an applicant to make a donation to Craig Hospital in order to be issued a Craig Hospital special license plate. The act repeals the \$20 donation requirement.

Effective August 8, 2018

HB18-1285: Remuneration-Exempt Disability Parking Placard

The act creates a remuneration-exempt identifying placard that exempts an individual with a disability from paying for parking in certain circumstances.

Effective January 1, 2019

HB18-1299: Electronic Filing Title Registration Motor Vehicle

Under this act, DOR may authorize third-party providers to process registration, lien and titling information, distribute license plate inventory and electronically, distribute

DOR's registration information to consumers. The act is conditional on the receipt of sufficient gifts, grants or donations to implement this new program. Additionally, this act permits the DOR to accept electronic documents and electronic signatures for titling vehicles.

**Effective upon receipt of sufficient gifts, grants, and donations*

HB18-1320: Deregulation of Large-Market Taxicab Service

The act reduces the regulation of taxicab service provided in large metropolitan areas by changing it from common carrier status to motor carrier status. The act makes conforming amendments to include large-market taxicab services in provisions of the statute that address fines and fees, subject the services to rules and require specific license plates.

Effective August 8, 2018

HB18-1361: Eligibility for Veteran Vietnam War License Plate

The act extends the end date to be eligible for a veteran of the Vietnam War special license plate from January 27, 1973, to May 7, 1975.

Effective August 8, 2018

SB18-003: Colorado Energy Office

In addition to other non-DOR amendments, the act removes the Colorado Energy Office as the administrator of the Carbon Fund special license plate and replaces it with Natural Capitalism Solutions.

Effective June 1, 2018

SB18-028: Motor Vehicle License Plate Mounting Requirements

The act repeals a requirement that each license plate be at the approximate center of a motor vehicle and at least 12 inches from the ground. This requirement is replaced with a requirement that the front license plate be mounted horizontally on the front in the location designated by the manufacturer.

Effective March 29, 2018

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SB18-046: Special License Plate Nonprofit Donation

Several statutes require a person to donate to a nonprofit organization to qualify for a special license plate. The fee is sometimes set in statute, and sometimes the fee is limited by statute. The act authorizes the organization to increase by \$10 the minimum donation for the issuance of the plate, and may be adjusted annually for inflation.

Effective August 8, 2018

SB18-073: Report Transfer Ownership Motor Vehicle

The act creates a voluntary program administered by DOR that authorizes the owner of a motor vehicle to report a transfer of ownership. If the previous owner reports the transfer to DOR, the previous owner has limited liability for the misuse of the vehicle.

Effective August 8, 2018

Transactions on and after January 1, 2019

SB18-102: Odometer Reading Physical Vehicle Identification Number Verification

Statutory Revision Committee: The act repeals a requirement for an odometer reading during a physical inspection of a motor vehicle's identification number when a motor vehicle is being titled or registered.

Effective August 8, 2018

SB18-108: Eligibility Colorado Road and Community Safety Act

The act allows a person who is not lawfully present in the United States to present a Social Security number as an alternative to a taxpayer identification card, and the license or identification card is to be reissued or renewed in accordance with the process used for other licenses and identification cards, including online renewal and renewal by mail.

Effective January 1, 2019

SB18-183: Agent of Insurer Motor Vehicle Title Records

Current law authorizes the creation and maintenance of an electronic system that vehicle towers, insurers and salvage pools may use to access motor vehicle title

records if the vehicle is insured or possessed by those entities. The act allows an agent of an insurer to use the system in the same circumstances.

Effective April 12, 2018

SB18-233: Elections Clean-Up

The act makes technical modifications to the "Uniform Election Code of 1992". In particular for DOR, the act makes changes to voter registration information between driver license offices and the Department of State in real time.

Portions Effective May 29, 2018

Portions Effective July 1, 2018

SB18-255: Electronic Documents and Signatures Vehicle Titles

Preexisting law provides that a motor vehicle record may not be denied effect merely because it is electronic. The act clarifies that this applies to documents needed to obtain a certificate of title and electronic signatures.

Effective August 8, 2018

ENF:

*See also Title 44.

HB18-1096: Special Event Permit Alcohol Beverages

The act expands the eligibility of certain entities to apply for a special event permit to sell alcohol.

Effective August 8, 2018

HB18-1105: Motor and Powersports Vehicle License Requirement

The act clarifies that money received as fines for certain violations can be deposited in the Auto Dealers License Fund. Also, the act exempts businesses that sell vehicles that meet certain criteria from the requirement that specified sellers of powersports vehicles be licensed.

Effective August 8, 2018

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HB18-1259: Marijuana Sample for Quality Product Development

The act permits some medical and retail marijuana licensees to provide samples to no more than five managers for quality control and product development purposes with certain safeguards.

Effective August 8, 2018

HB18-1280: Court Appointees for Marijuana Businesses

Under current law, there are no provisions that specifically address what happens to a regulated marijuana business when a representative is appointed for the business. The act requires a potential appointee to certify to the court prior to the appointment that they are suitable to hold a marijuana business license. After the appointment, the appointee shall apply to DOR for a finding of suitability. DOR must provide the appointee with a temporary appointee registration after receiving notification of the initial appointment. The act gives DOR rulemaking authority regarding temporary appointee registrations.

Effective May 15, 2018

HB18-1354: Powersports Vehicle Written Warranties

The act clarifies that a powersports vehicle manufacturer is required to honor written warranties.

Effective October 1, 2018

HB18-1362: Drunk and Impaired Driving Task Force Membership

The act adds three members to the Colorado Task Force on Drunk and Impaired Driving, including one from the Marijuana Enforcement Division (MED).

Effective August 8, 2018

**Current members include representatives from the Division of Motor Vehicles and the Liquor Enforcement Division.*

HB18-1381: Permissive Medical Marijuana Vertical Integration

Under current law, a medical marijuana (MMJ) center must source 70 percent of the MMJ it sells from its associated optional premises cultivation facility. Similarly, an optional

premises cultivation facility must have 70 percent of the MMJ it cultivates sold through its associated MMJ center. The act eliminates that requirement and creates a transition period to allow MMJ centers to source MMJ from any optional premises cultivation facility.

Also, a MMJ center can sell more than 2 ounces to a patient if that patient has a recommended extended ounce count from their physician, registers with the MMJ center as their primary center and signs an affidavit affirming/attesting that they do not have a primary caregiver cultivating MMJ on their behalf.

Portions Effective July 1, 2018

Portions Effective July 1, 2019

HB18-1389: Centralized Marijuana Distribution Permit

The act creates a centralized distribution permit to an optional premises cultivation facility or retail marijuana cultivation facility authorizing temporary storage on its licensed premises of marijuana concentrate or marijuana products for the sole purpose of transfer to the permit holder's respective commonly owned medical marijuana centers or retail marijuana stores.

Effective May 24, 2018

HB18-1422: Marijuana Testing Facilities Standards

The act requires medical and retail marijuana testing facilities to be accredited pursuant to the International Organization for Standardization/International Electrotechnical Commission 17025:2005 standard by a body that is itself recognized by the International Laboratory Accreditation Cooperation by January 1, 2019.

Effective August 8, 2018

SB18-067: Auction Alcohol in Sealed Container Special Events

Current law prohibits the auction of alcohol in sealed containers at special events in certain circumstances. The act provides exceptions to these prohibitions in order to auction alcohol for fundraising purposes. The act applies to organizations such as, but not limited to, social clubs,

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political or national societies or philanthropic, religious or higher education institutions.

Effective March 1, 2018

SB18-079: Sake Vinous Liquor Colorado Liquor Code

The act classifies sake as vinous liquor (wine) for the purposes of the "Colorado Liquor Code".

Effective August 8, 2018

SB18-105: Correction to House Bill 17-1367 Change "And" to "Or"

The act clarifies the original intent of HB17-1367 that a state, local or municipal agency only employ or use the results of marijuana tests if the tests were conducted by an analytical laboratory that is certified by MED or accredited pursuant to the International Organization for Standardization/International Electrotechnical Commission standard.

Effective March 5, 2018

SB18-124: Imported Alcohol Beverages Waiting Period

The act removes the 30-day waiting period for a manufacturer or importer of imported alcohol beverages to file a statement and notice of intent to import with DOR before the import or sale of the imported alcohol beverages.

Effective August 8, 2018

SB18-138: Transfer Alcohol from Surrendered License

The act allows certain retail licensees to purchase alcohol beverages from another retail licensee when there is common ownership between the licensees and the seller has surrendered its license, had the license revoked or lost legal possession of the premises within the last 60 days. Other conditions may apply.

Effective August 8, 2018

SB18-172: Horse Racing Licensee Alcohol and Drug Testing

The act adds the protection of all participants, human and animal, involved in horse racing to the responsibilities

of the Colorado Racing Commission. The Commission shall designate categories of licensees subject to for-cause or random testing to detect the presence of prohibited substances.

Effective April 12, 2018

SB18-173: Removal of Vinous Liquor from Licensed Premises

The act clarifies that certain liquor licensees may allow a customer to reseal and remove from the licensed premises one opened container of partially consumed vinous liquor(s) if the licensee has meals or sandwiches and light snacks available for consumption on the licensed premises.

Effective August 8, 2018

SB18-182: Source Market Fee Allocation to Horse Purse Fund

DOR is authorized to allocate a portion of the source market fee paid by out-of-state licensees to be paid to any horse purse trust fund established pursuant to existing law, if necessary, to maintain a sustainable and competitive purse structure in Colorado.

Effective April 12, 2018

SB18-187: Marijuana Waste Recycling

The act gives DOR rulemaking authority to address conditions under which a medical or retail marijuana licensee is authorized to transfer marijuana fibrous waste to a person for the purpose of producing only industrial fiber products.

Effective January 1, 2019

SB18-191: Local Government Limited Gaming Impact Fund

The act annually increases the amount of money credited to the Local Government Limited Gaming Impact Fund by an amount equal to the growth of the state share of gaming tax revenue from the previous year and by the amount of direct and indirect costs for administering the grant program. The act also specifies that "documented gaming impacts" include the provision of gambling addiction counseling, prevention and education.

Effective May 29, [2018]

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SB18-243: Retail Sales Alcohol Beverages

Per SB16-197, effective January 1, 2019, the limitation on the maximum alcohol content of fermented malt beverages, also referred to as “3.2% beer”, is eliminated, thereby allowing grocery stores, convenience stores and any other person currently licensed or licensed in the future to sell fermented malt beverages for consumption on or off the licensed premises, to sell fermented malt beverages containing more than 3.2% alcohol by weight or 4% alcohol by volume, referred to as “malt liquor”. The act modifies laws governing the retail sale of fermented malt beverages, which will be synonymous with malt liquor as of January 1, 2019.

Portions Effective June 4, 2018

Portions Effective January 1, 2019

Portions Effective July 1, 2019

*For more information on the impact of this act, please visit the DOR website: colorado.gov/pacific/enforcement/liquor-sb16-197-sb18-243

SB18-271: Improve Funding For Marijuana Research

Subject to DOR rules, the act authorizes marijuana research and development licensees and marijuana research and development cultivation licensees (research licensees) to transfer unused marijuana within the regulated marijuana industry and authorizes research licensees to be co-located at the premises of a medical marijuana-infused products manufacturer or a retail marijuana products manufacturer. Also, the act changes appropriations from the Marijuana Tax Cash Fund and the Medical Marijuana Program Cash Fund.

Effective May 30, 2018

Lottery:

*See also Title 44.

SB18-066: Extend Operation of State Lottery Division

The act extends the scheduled termination on July 1, 2024, of the DOR Lottery Division to July 1, 2049.

Effective August 8, 2018

TAX:

HB18-1004: Continue Child Care Contribution Tax Credit

A taxpayer who makes a monetary contribution prior to January 1, 2020 to promote child care in the state is allowed an income tax credit that is equal to 50 percent of the total value of the contribution. The act extends the credit for 5 more years.

Effective August 8, 2018

HB18-1060: Income Tax Deduction for Military Retirement Benefits

The act allows an individual who is under 55 years old and whose military retirement benefits are less than \$40,000 to claim a deduction for tax years 2019-2023 in varying amounts.

Effective August 8, 2018

HB18-1144: Update Publishing Requirement DOR Department of Revenue Taxes Paid Table

Statutory Revision Committee: The act removes outdated publishing requirements in the income tax booklet and references to outdated software that is no longer in use.

Effective August 8, 2018

HB18-1185: Market Sourcing for Business Income Tax Apportionment

For income tax year 2019 and ongoing, the act replaces the method for sourcing of sales for purposes of apportioning the income of a taxpayer that has income from the sale of services or from the sale, lease, license or rental of intangible property in both Colorado and other states from the cost-of-performance test in the case of services and the commercial domicile test in the case of intangible property to a market-based sourcing system. In other words, under this new system income will be apportioned to Colorado based not on where the service is performed, but where the service is delivered.

Effective August 8, 2018

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HB18-1190: Modify Job Creation Main Street Revitalization Act

The act makes modifications to the existing “Colorado Job Creation and Main Street Revitalization Act”, which aims to spur economic development in historic commercial buildings and main streets in Colorado. The act extends the income tax credit from 2019 to 2029.

Portions Effective May 30, 2018

Portions Effective January 1, 2020

HB18-1202: Income Tax Credit Leave of Absence Organ Donation

For income tax years 2020-2024, an employer is allowed an income tax credit that is an amount equal to 35 percent of the employer’s expenses incurred when an employee takes leave of absence to donate an organ. Certain exclusions and conditions may apply, including providing verification of an employee’s organ donation.

Effective August 8, 2018

HB18-1208: Expand Child Care Expenses Income Tax Credit

Currently, a resident individual with an annual federal adjusted gross income (AGI) of \$60,000 or less is allowed a state income tax credit for child care expenses that is a percentage of a similar federal income tax credit claimed. For individuals with AGI that is greater than \$25,000 and less than or equal to \$60,000, the act increases the amount of the state credit to be 50 percent of the federal credit, which is the same percentage as people who have AGI of \$25,000 or less.

Effective August 8, 2018

HB18-1217: Income Tax Credit for Employer 529 Contributions

For income tax years 2019-2021, the act creates an income tax credit for employers that make contributions to 529 qualified state tuition program accounts owned by their employees in an amount equal to 20 percent of the contribution, not to exceed \$500.

Effective August 8, 2018

HB18-1218: Definition of Veterans’ Organizations for Sales and Use Tax

The act makes state law consistent with federal law and treats veterans’ organizations registered under section 501(c)(19) of the federal Internal Revenue Code (IRC) the same way as veterans’ organizations registered under section 501(c)(3) of the IRC. In other words, the act allows veterans’ organizations to claim state sales and use tax exemption for both its special and regular activities.

Effective July 1, 2018

HB18-1267: Income Tax Credit for Retrofitting Home for Health

For income tax years 2019-2023, the act provides an income tax credit to an individual who retrofits or hires someone to retrofit their residence for reasons such as, but not limited to, health, accessibility, to accommodate disabilities or allow an individual to age in place. Certain exclusions and conditions may apply.

Effective August 8, 2018

HB18-1291: Sunset Conservation Easement Oversight Commission

The act creates the Division of Conservation as a Type 2 entity under DORA and requires the division to maintain an online list of easements. The July 1, 2019 repeal date for the Conservation Easement Oversight Commission requiring the certification of qualified organizations is not extended. The act makes other changes to the conversation easement processes, certifications and applications. In particular for DOR, the act creates minimal process changes and requires DOR to participate in a working group to develop statutory and regulatory recommendations.

Effective May 29, 2018

HB18-1305: Income Tax Check-off Young Americans Financial Education

The act creates the Young Americans Center for Financial Education Fund (Fund) in the State Treasury and a voluntary contribution designation line for the Fund on the state individual income tax return form for the 5 income tax years following the year that DOR certifies to

2018 LEGISLATIVE DIGEST

the Revisor of Statutes that there is a space available on the form. Following the statutory two-year grace period for new tax checkoffs, the Fund is required to achieve the minimum contribution amount of \$50,000 per year to remain on the form.

Effective August 8, 2018

HB18-1350: Machine Tool Sales Tax Exemption for Scrap Metal

The act expands the definition of recovered materials to include materials that have been derived from scrap metal or end-of-life-cycle metals for remanufacturing, reuse or recycling into new metal stock that meets applicable standards for metal commodities sales for purposes of existing state sales and use tax exemptions.

Effective August 8, 2018

SB18-001: Transportation Infrastructure Funding

Beginning in 2018, the act diverts a portion of state sales and use taxes from the General Fund to the State Highway Fund, and repeals most of the lease-purchase agreements under SB17-267. Additionally, the act authorizes the state to issue new Transportation Anticipation Revenue Notes to address critical priority transportation needs only if a 2018 citizen-initiated ballot passes or, if that does not pass, a state-referred ballot issue in 2019 passes. Impact to DOR is dependent upon the passage and language of the ballot issue.

Portions Effective May 31, 2018

Portions Effective upon the governor's declaration of the vote of specified ballot issues.

SB18-007: Affordable Housing Tax Credit

The act changes the name of the existing Low-Income Housing Tax Credit to the Affordable Housing Tax Credit and extends the credit from 2019 to 2024.

Effective May 22, 2018

SB18-088: Taxation of Retail Marijuana Sales

Prior to SB17-267, the state levied two sales taxes on retail marijuana (RMJ) sales: the 2.9 percent general state sales tax and the 10 percent RMJ special sales tax. SB17-267 exempted RMJ from the state 2.9 percent sales tax and raised the 10 percent RMJ special tax to

15 percent. SB18-088 clarifies that RMJ remains subject to sales tax levied by special districts and authorities (e.g. Regional Transportation District (RTD)) if the entity levied RMJ sales tax prior to July 1, 2017. Other exclusions and conditions may apply.

Effective February 22, 2018

SB18-127: Repeal Publishing Requirement Department of Revenue Income Tax Rate Modifications

Statutory Revision Committee: The act repeals the requirement that DOR publish an historical explanation of income tax rate modifications enacted in the state on every income tax return form.

Effective August 8, 2018

SB18-129: Reorganize Drugs & Medical Devices Sales Tax Exemption

Statutory Revision Committee: The act clarifies and updates for purposes of comprehensibility the law exempting from state sales tax certain drugs and medical and therapeutic devices.

Effective August 8, 2018

SB18-141: Income Tax Check-Off Nonprofit Donation Fund*

The act creates the Donate to a Colorado Nonprofit Fund (Fund) in the State Treasury and a voluntary contribution designation line for the Fund on the state individual income tax return form after DOR receives sufficient gifts, grants and donations to implement the program. The line will allow a taxpayer to designate a contribution to an eligible charitable organization of their choice. The fund is not subject to the time limitations and minimum contribution requirements imposed on other checkoffs.

**Effective upon receipt of sufficient gifts, grants, and donations. ■*

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Department of Revenue